

CULTURAL RESOURCE SURVEY REPORT: STATE STREET URBAN RENEWAL DISTRICT



In Response to a Request from
CAPITAL CITY DEVELOPMENT CORP (CCDC)



By
J-U-B Engineers, Inc.

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ACKNOWLEDGEMENTS



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ACRONYMS

ACHD	ADA COUNTY HIGHWAY DISTRICT	IHSI	IDAHO HISTORIC SITES INVENTORY
B&I	BOISE AND INTERURBAN COMPANY	ITD	IDAHO TRANSPORTATION DEPARTMENT
CCDC	CAPITAL CITY DEVELOPMENT CORPORATION	NRHP	NATIONAL REGISTER OF HISTORIC PLACES
CLG	CERTIFIED LOCAL GOVERNMENT	NTCIC	NATIONAL TRUST COMMUNITY INVESTMENT CORPORATION
GIS	GEOGRAPHIC INFORMATION SYSTEMS	SHPO	STATE HISTORIC PRESERVATION OFFICE
HTC	HISTORIC TAX CREDIT	URD	URBAN RENEWAL DISTRICT

Cover Photos: Detail of Lowell Elementary and ITD Headquarters courtesy of Sheri Freemuth. All other images, unless otherwise indicated, courtesy of Kerry Davis.

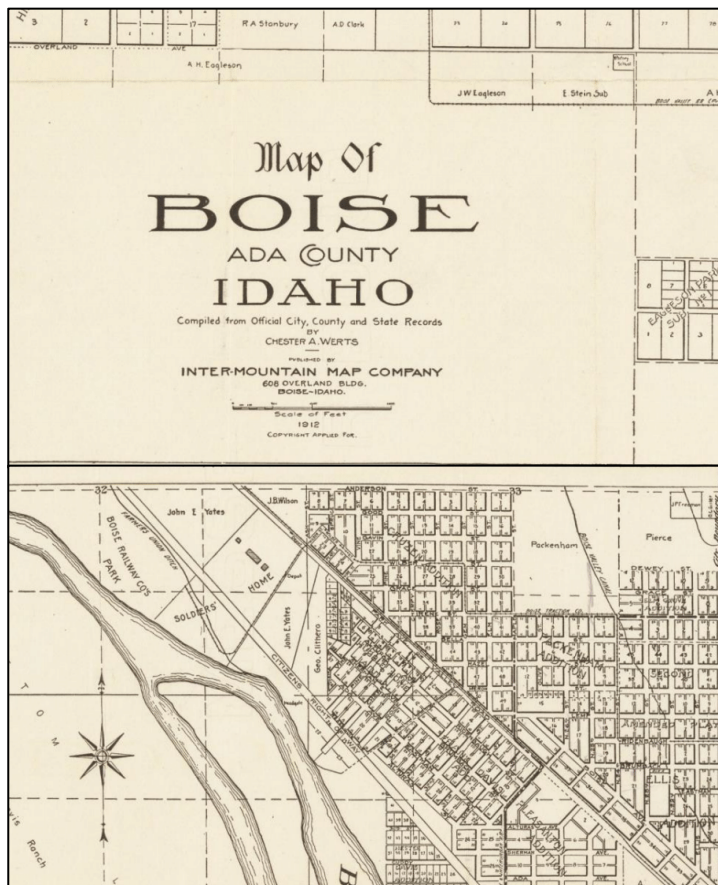
INTRODUCTION

In June 2020 the Capital City Development Corporation (CCDC) entered into an agreement with Preservation Solutions LLC to identify historic properties potentially eligible for listing in the National Register of Historic Places (NRHP), thus allowing CCDC to effectively strategize future development efforts along the approximately 6 mile proposed State Street Urban Renewal District (URD). Preservation Solutions outlined a process to provide an up-to-date inventory of historic resources that would serve as an essential planning tool for the URD.

The work performed by Preservation Solutions has been evaluated and integrated into this report, including:

- SHPO Record Search process for the area;
- Data entry into the required SHPO database;
- Existing survey and historic context information review;
- Field survey and documentation of over 250 properties per Idaho SHPO guidelines (refer to Appendix A – List of Surveyed Properties and Appendix B – Maps of Surveyed Properties);
- Preliminary findings report (refer to Appendix C).

In February 2021, CCDC contracted with J-U-B Engineers to compile this Cultural Resource Survey Report summarizing all work to date including survey methodology and findings, brief historic context and recommendations related to future neighborhood historic preservation activities.



Source: RareMaps.com

1912 MAP OF BOISE - DEPICTING VALLEY ROAD FROM N. 22ND STREET TO VINE STREET

METHODOLOGY

The principal objective of this survey was to identify historic properties listed, or potentially eligible for listing, in the National Register of Historic Places (NRHP), in order to facilitate planning for future development activities that might occur within a new urban renewal area. Historic resources are community assets that provide the necessary context for effective community planning, offering opportunities for redevelopment, and setting the stage for essential placemaking. Furthermore, an up-to-date inventory of historic resources supports future review and compliance procedures and provides initial documentation for properties that might qualify for historic rehabilitation incentives.

The project area (depicted on Figure 1) was delineated by CCDC to support a potential URD. It extends along State Street/State Highway 44 from 27th Street west to North Horseshoe Bend Road, a distance of 5.68 miles. Properties to the north and south are included within the project area, principally those properties with State Street frontage but also other abutting lots, consisting of 635 parcels. Through much of the extent, from just east of Collister Street to North Horseshoe Bend Road, the project area is limited to the north side of State Street, as the south side is located within the city of Garden City.

ARCHIVAL RESEARCH

During the project initiation phase, consultation with the Idaho State Historic Preservation Office (SHPO) occurred to confirm the scope of the reconnaissance level survey.¹ At that time, the study objectives, existing documentation, and technical approach related to the Idaho Historic Sites Inventory (IHSI) forms were discussed. An initial record search at the Idaho SHPO was undertaken. Sanborn Maps, building permits and county assessor records served as the principal primary resources; additional primary sources included plat maps, historic aerials, city directories and online archives of the Idaho Statesman. The project methodology, including property identification and evaluation, is in accordance with the guidelines and requirements outlined by the Idaho SHPO and National Register Bulletins 15 and 16A.

FIELD WORK

Field data collection took place during the summer of 2020. Basic property information required on each IHSI form was derived from materials provided by CCDC including address, parcel information and permit activity (particularly pre-1980), included as part of county assessor parcel data.

Following a windshield overview of the project area, but prior to undertaking further field investigation, the following criteria were applied, thus eliminating over 361 parcels from the total parcels existing within the potential URD:

- Site evaluation would occur for properties with pre-1980 construction, as indicated from the parcel data.
- In some areas (e.g. northwest subdivision near W. Utahna Road), windshield survey and county assessor analysis alone were used to determine whether an area warranted survey. If individual eligibility potential was not present, and more than 50% of properties in the vicinity were not historic or eligible due to lack of integrity or age, the area did not receive IHSI forms.
- In some cases, if the building date was prior to 1980, but had lost its integrity by means of extensive and irreversible alterations, and there was no district potential, the building was not surveyed.
- If a property had been surveyed and a determination made by SHPO in the last 5 to 10 years, and there was no change in eligibility determination, it was not resurveyed. A building by building analysis, including field investigation and documentation of the exterior of over 250 properties in the project area, was conducted in accordance with *National Register Bulletin 16A: How to*

¹ Reconnaissance-level survey collects the minimum level of data necessary to assess potential National Register eligibility. Intensive-level survey collects additional descriptive, historical, and contextual information in narrative form.

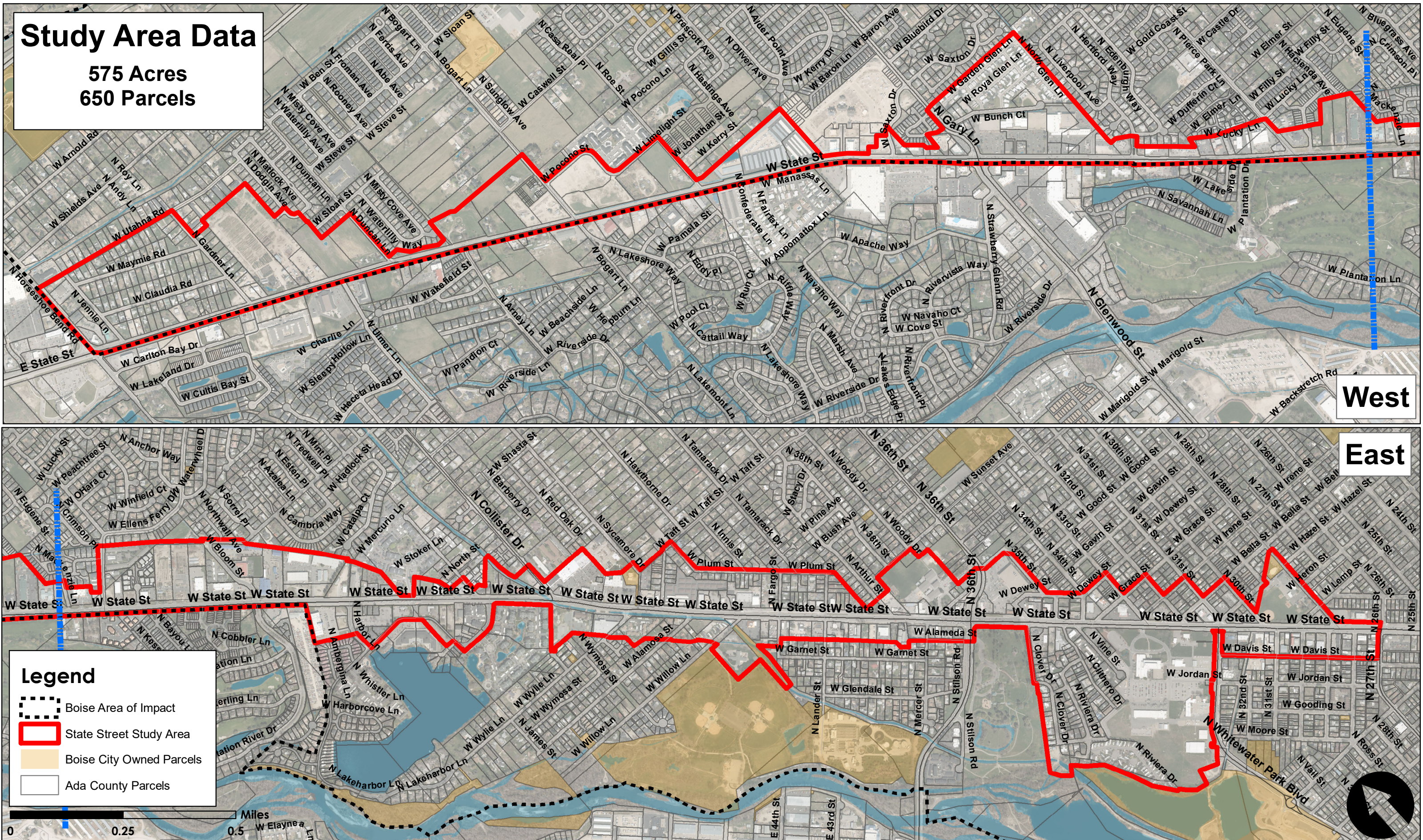


Figure 1: Potential State Street Urban Renewal District

Complete the National Register Registration Form. The lead field investigator recorded all building information sufficient to minimally complete the IHSI form, as well as general streetscape characteristics to describe the setting. To identify building types and styles, *A Field Guide to American Houses* by Virginia and Lee McAlester; and *The Buildings of Main Street* by Richard Longstreth were used as reference materials. Eligibility for the NRHP was also assessed during field investigation (refer to Evaluation and Analysis Section below).

Due to the reconnaissance level of survey for the project area, the amount of narrative text entered on each IHSI form was limited. Specifically, narrative text was not prepared for properties with no eligibility potential; such properties include a) buildings constructed after 1980, b) buildings constructed before 1980 that demonstrated irreversible integrity loss, c) buildings constructed before 1980, with integrity, but lack of individual significance to warrant individual eligibility. For eligible properties, some narrative text was included.

Furthermore, the field work consisted of on-site integrity assessments, address verification, and photographic documentation. Field analysis led to the identification of potentially contributing and non-contributing resources in accordance with *National Register Bulletin 15: How to Apply the National Register Criteria for Evaluation*. Photographic documentation was gathered in compliance with National Register and Idaho SHPO photography policies and included at least two views of each resource.

EVALUATION AND ANALYSIS (SIGNIFICANCE AND INTEGRITY REQUIREMENTS)

Survey information was entered into the Idaho SHPO's Microsoft Access database based upon the information required by the IHSI Form. The Idaho SHPO facilitated data entry by merging county assessor data (parcel number, assessor date, address, owner, etc.) into the SHPO template. The completed database includes data fields for each building's historic and current functional use; physical features (e.g., principal materials, roof type, number of stories); architect and/or builder, if known; estimated or documented date of construction; presence of historic outbuildings; source(s) of historic information; parcel identification numbers; and assessments of eligibility. When linked with the digital records of future surveys, this database will enhance the understanding of historic resources within the project area. This information has been linked to the City's geographic information systems (GIS) software to create visual presentations of the data (refer to Appendix B). The Findings Section of this report summarizes the findings of the reconnaissance level evaluation and analysis of the database. The table presented in Appendix A lists key elements of each of the surveyed properties.

In addition to retaining integrity of historic architectural design, properties listed in the National Register must meet certain criteria of historic significance. Historic significance is the importance of a property to the history, architecture, archaeology, engineering, or culture of a community, a state, or the nation. To be listed, individual properties and districts must demonstrate significance in at least one of the following areas:

- Criterion A: Association with events, activities, or broad patterns of history.
- Criterion B: Association with the lives of persons significant in our past.
- Criterion C: Embody distinctive characteristics of construction, or represent the work of a master, or possess high artistic values; or represent a significant and distinguishable entity whose components may lack individual distinction.
- Criterion D: Have yielded or be likely to yield information important in prehistory or history.

In addition to historic significance, a property must also retain integrity. As defined by the NRHP, "historic integrity is the authenticity of a property's historic identity, evidenced by the survival of physical characteristics that existed during the property's historic period."² Thus, all properties eligible for listing in the National Register and/or for local designation, whether for individual significance or as contributing

² *National Park Service, National Register Bulletin: How to Complete the National Register Registration Form* (Washington D.C.: U.S. Department of Interior, 1997).

elements to a district³ must retain sufficient historic architectural integrity to convey the period of time for which they are significant.⁴

The consultant visually inspected the exterior of buildings to determine the retention of integrity of each resource in the survey area. The National Register defines seven physical aspects of integrity against which a property or district must be evaluated:

- Location
- Design
- Setting
- Materials
- Workmanship
- Feeling
- Association

To maintain integrity, a property must possess at least several of these aspects, enough so that the essential physical features that enable it to convey its historic significance remain intact. Determining which aspects are important to integrity requires knowledge of why, when, and where the property is significant.

³ A contributing property to a historic district does not have to meet the threshold for individual significance, but it must contribute to the district's area of significance. Properties contributing to a district's significance for architecture must retain a higher degree of architectural integrity than in a district significant for associations with an important individual or with historical events or patterns of history.

⁴ Historic architectural integrity should not be confused with the physical condition of a building or structure. A building may be in excellent physical and structural condition but may have lost its historical character-defining elements. Conversely, a building may retain all its historical architectural features but may be structurally unsound and therefore in poor condition.

HISTORIC CONTEXT

State Street (State Highway 44) is a principal transportation corridor connecting Boise to communities to the west, such as the Ada County cities of Eagle and Star, and beyond to Interstate 84 west of the City of Caldwell in Canyon County. As the only major east-west roadway north of the Boise River, it serves neighbors as well as commuters. Once known as Valley Road, the corridor's origins in the 19th century were to provide access to and from Boise and the surrounding agricultural areas. But with the dawn of the 20th century, the corridor soon boasted an electric streetcar system, which in turn brought new development to serve eager riders. With the passing of the streetcar era, the mid- 20th century corridor offered other opportunities to serve the increased automobile traffic with convenient service stations, restaurants, and shops. While this steady evolution of the built environment, that continues now into the 21st century, has altered the corridor many times over, vestiges of its colorful history remain.

1892 MAP OF BOISE



The lands comprising the corridor share the Native American origins of the greater Boise River valley, as well as early Euro-American activity associated with the fur trade and the Oregon Trail. By the time the City of Boise was designated the Territorial Capitol in 1864, the effects of the U.S. Homestead Act of 1862 were evidenced by a growing number of farms across the Boise Valley. Investments in irrigation infrastructure further enticed newcomers to farm, including the construction of the Boise Valley Irrigation Ditch Company Canal in the fall of 1865, and the formation of the Farmers Union Ditch Company, Ltd. in 1894, both resulting in irrigation canals from the Boise River to land northwest of Boise. Remnants of these resources are still found within the study area.

BOISE VALLEY CANAL



THE GREAT BOISE VALLEY LOOP

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BOISE VALLEY TRACTION COMPANY

IDAHO STATESMAN ADVERTISEMENT (JANUARY 28, 1917)

Valley Road is depicted on early maps of Boise extending from the State Street that crossed downtown, bordering the Idaho State Capitol building, westward to 16th Street. In 1880 news reports indicated that the Valley Road would be improved from Boise to Middleton (the oldest Canyon County city, having been established in 1863) as it “runs through the best settled portion of the county and on either side are well improved farms and good farm houses.”⁵

At the end of the 19th century a notable site within the study area, about three miles west of downtown Boise, was a grand campus, designed by prominent Idaho architect James King, known as the Idaho Soldiers’ Home. It opened in 1895 to house Civil War veterans and was located on the site of the current Veterans Memorial State Park. Over the years the Home would serve veterans of the Spanish American War and both World War I and II, evolving in size and style with government appropriations, fires, and subsequent reconstructions. Ultimately, the facility was closed in 1966 and demolished in 1973; Veteran’s Memorial Parkway (linking State Street and Chinden Boulevard) and the State Park were created from the site.⁶

The role of State Street as a major transportation corridor in Boise was solidified with the extension of the city’s electric railway, an “interurban” transportation system or streetcar. The Boise and Interurban Company (B&I) developed the system so that by 1909 it extended down what is now known as State Street to the city of Caldwell with stops at Eagle, Star and Middleton. Ultimately other routes and extensions enabled the creation of a full “loop” linking most of the communities in Ada and Canyon County by 1912.⁷

⁵ “The Valley Road” *Idaho Statesman* (published as *Idaho Tri-Weekly Statesman*), December 8, 1885 p 3 pdf

⁶ *History along the Greenbelt*, pp 112 - 123

⁷ *Treasure Valley’s Electric Railway*, p 61

Initial investors in the B&I were eager to encourage development along the route, furthering their own interests as well as supporting each of the townsites along the route with this modern convenience. Property owners donated land for the route and in turn wait stations for passengers were placed near their farms. One of the notable streetcar stops, that is still an important commercial node on the corridor, was at the townsite of Collister. Dr. George Collister settled in Boise in 1881 to be near his sister Frances. In addition to his service as a medical doctor he purchased hundreds of acres of farmland and was considered one of the County's leading fruit growers. He served as the secretary of the Boise City Canal Company ensuring that, along with the Farmer's Union Canal to the south, this corner of the valley would continue to be well irrigated and prosperous. With an orchard situated at the intersection of what is now Collister Road and State Street, and as an investor in the B&I, Collister saw that one stop (the first outside of Boise) would be at that intersection to be known as Collister Station.⁸

Subdivision of lands into smaller acreages surrounding the station would follow along with the construction of civic amenities to serve residents. Along with his wife Mary, Dr. Collister would donate land at Collister and Catalpa Drive for Collister School and land on what is now Taft Avenue (between Sycamore and Hawthorne Drives) for a Spanish Colonial style church. Within the study area, the Collister's also donated land for a Presbyterian church on the south side of Valley Road, to be designed by the architectural firm of Nesbit & Paradise.⁹

Further west along the corridor another notable destination was Pierce Park located on the site of the current River Club Golf Course on the south side of Valley Road (outside of the study area). Walter E. Pierce was a real estate developer, Boise Mayor (1895 -1897) and a principal in the B&I. To encourage ridership and expand Boise's cultural offerings, Pierce developed a park with a dance pavilion, a lake for boating in the summer and ice skating in the winter. The Park began operations in 1907 and thrived while the streetcar was in operation. It was purchased in 1928 by the Plantation Company and became the site of a golf course in 1932.¹⁰ Nearby Pierce Park school (less than a half mile from the intersection of State Street and Pierce Park Lane) was constructed as a four-room country schoolhouse in 1911.

West of Pierce Park agriculture was the dominant land use, yet the streetcar impacted those lands as well. In 1912 property owners and farmers petitioned Ada County for a north to south access road to link with the new interurban; thus, Gary Lane was constructed along with Bogart, Saxton, and Duncan Lanes. Farmers availed themselves of the streetcar to ship dairy products and produce from their farms, joining commuters and students who travelled to destinations across the valley.¹¹ Only a very few remnants of farming life along the west end of the study area, notably a river rock arched-roof root cellar remains on the historic Hall Farm (now site of Guthrie Stone) at the northwest corner of State Street and Bogart Lane).

In the early decades of the 20th century, at the east end of the study area, the City of Boise was growing steadily westward. The Independent School District of Boise City constructed Lowell School to ease the demand on nearby Washington School. The 1913 opening of Lowell predates Boise's first junior high school (North Junior High would open in 1937) and for a time the 28th Street site was considered suitable for a junior high school.

South of the study area in the neighborhood now known as the West End, development began in the early 1900s. A connecting road (now known as 27th Street) which joined Valley Road and Fairview Avenue was constructed and readied for a streetcar line in 1908. Subdivisions with modest homes suitable for workers and streetcar commuters, soon followed.¹² Likewise, development in newly platted subdivisions along the north side of Valley Road, west of Lowell School would continue to occur.

⁸ "A Narrative History of Boise's Collister Neighborhood," pp 12 – 14

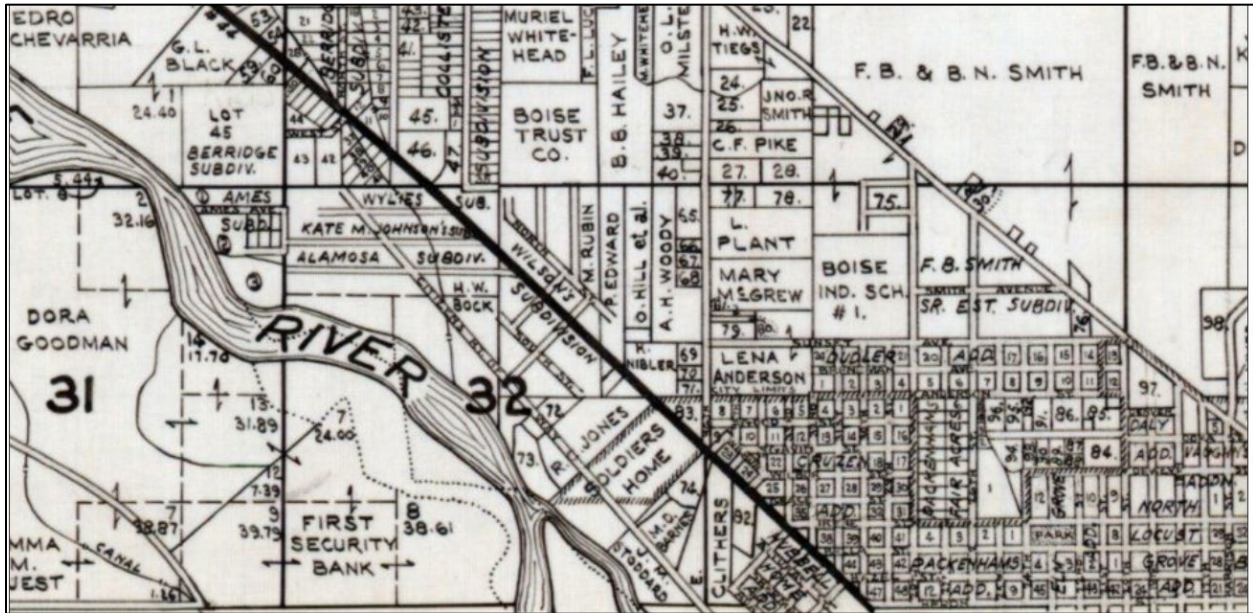
⁹ *Ibid*, p 16

¹⁰ *History on the Greenbelt*, pp 127 – 131

¹¹ "A Narrative History of Northwest Boise," p 7

¹² *Growing Closer*, p 32

With the popularity of the automobile, streetcar ridership diminished; by 1928 the electric streetcar system closed. The next year Valley Road was paved and eventually widened and expanded.¹³ While growth in Boise was slow during the next few decades, the corridor continued to provide a connection from the downtown commercial center of Boise westward to homes, businesses and farms. In 1937, Boise's second Catholic parish opened at the northwest corner of State and 26th Street.



1938 METZKER MAP OF BOISE

The end of World War II brought prosperity to Boise and more homes were constructed in established subdivisions that flanked the corridor. Businesses that needed additional space and could offer convenient parking were established including the Capital Lumber hardware store across from the Lowell School playground and the Collister Center at the site of the streetcar station. By 1960 the new Collister Center was known as Boise's Most Progressive Shopping Area and offered a modern grocery store, an electronics store, and a bowling alley. A branch Bank of Idaho would open in 1961.¹⁴ A U.S. Post Office which remains on the site would open in 1968.

A major development just east of the Soldier's Home was the construction of the Idaho Transportation Department (ITD) headquarters in 1961. Not only did this affect a large tract of land, creating a western boundary to the West End neighborhood, but it established a destination employment center along the corridor within a signature structure that was designed to inspire confidence in the State of Idaho. Service stations, automotive supply stores, auto sales lots, along with convenient restaurant and retail, would develop on key properties corners along the corridor throughout the 1960's and 1970's.

Due to the city's growth priorities, along with the continued rural nature of much of what is now known as northwest Boise, city services and annexations were slow to occur. However, by the 1970s, the Collister area would be annexed into the city and soon other less developed areas further west would join as city sewer and water lines could be extended. Commercial development on State Street continued to cater to vehicular traffic that increased with the city's expansion.

During the last decades of the 20th century, with the construction of the Boise connector to Interstate 84, the redevelopment of downtown Boise and the construction of a shopping mall about 4 miles south and west of downtown, the dynamics of commercial real estate in Boise were altered leaving State Street to

¹³ "A Narrative History of Northwest Boise," p 8

¹⁴ "A Narrative History of Boise's Collister Neighborhood," p 23

west of downtown, the dynamics of commercial real estate in Boise were altered leaving State Street to serve as an aging commercial strip. Yet, residential development in the foothills above Collister and to the northwest beyond Hill Road, including the planned community of Hidden Springs, contributed to an increasing number of commuters utilizing the State Street corridor. Farmhouses and other residences that faced State Street were purchased and redeveloped or repurposed for minor commercial and office uses. On the west end of the study area, small shopping malls (the Northgate center at the Gary Lane intersection was constructed in 1984) were developed to serve the continued residential development from Boise and the city of Eagle.

While many farms remained within the west end of the study area in the 1980s, and vestiges of the early and mid-20th century could be found in the east end of the study area, by the turn of the 21st century many of those historic resources were replaced by new commercial and residential development.

FINDINGS

This section summarizes key findings of the Cultural Resources Survey including the presence of resources, their location and eligibility for the NRHP. Appendix A presents a complete list of 252 sites within the Study Area including those surveyed expressly for purposes of the proposed URD (noted as IHSI numbers CCDC-xxx), as well as those previously inventoried for the SHPO. The list includes address, property name and construction date (if available) and possible NRHP eligibility.

As presented in Appendix B, State Street URD Survey Maps, the project area was divided into five subareas. Subareas 4 and 5 on the east end of the project area, possess most of the documented historic resources. There are no historic properties within subareas 2 and 3 and only two sites in subarea 1 (the Pierce-Parani and Hall farms). This reflects the westward development of the City of Boise throughout the 20th century, and the transition from farmland to residential development with scattered commercial resources that continues along Highway 44. The westernmost concentration of extant historic resources occurs in the vicinity of the historic Collister townsite. Other clusters of historic resources occur along Plum Street (east of the Collister Center), Riviera Drive (west of the ITD campus), and a mix of residential and commercial sites adjacent to and across State Street from Lowell Elementary School.

LAND USE

Most of the land uses in the study area are residential with commercial and office uses situated along the State Street frontage. Other notable uses include two elementary schools, the ITD Headquarters, and a few remaining agricultural areas on the west end of the study area. Of the properties surveyed, nearly 65% were classified as dwellings (residential), approximately 25% were considered commercial/office uses and the remainder are a mix of agricultural, governmental, education and religious uses.

BUILDING AGE

While precise construction dates were not collected for all properties surveyed, for the 103 sites with noted dates the dominant percentage of building age is between 50 and 80 years old with construction occurring between 1940 and 1970 (approximately 47%). Representative sites include Stewart Gulch (1941), Capital Lumber (1948), Lowell Pool (1953), Taft Elementary School (1960), ITD Headquarters (1961), Viking Drive In (1965), and Buck's 4 x 4 (1969).

Representative sites constructed prior to 1940 (approximately 20%) include the Boise Valley Canal (1894), the Vernon farm (1900), Lowell Elementary School (original construction 1913), the H.E. McConnell House (1922) and the Board Room/Cut Above (1936).

About 20% of the sites, with noted construction dates, are 40 to 50 years old and include sites such as the Fireside Inn (1973), Wedgewood Manor Apartments (1978) and Roger's Northside Garage (1979).

ARCHITECTURAL STYLES

There are a range of architectural styles found within the Study Area. Since the area is quite large and has a mix of land use types (single family homes, apartments, office and commercial buildings), and has experienced several waves of transportation corridor improvements, many properties received an architectural style classification of "Other" or "No Style". The sites classified as "No Style" often demonstrate characteristics indicating that they originally conveyed an identifiable style but have since lost sufficient elements to communicate that style.

The dominant residential architectural styles include Craftsman/Bungalow, Minimal Traditional, and Ranch, as depicted and described below:

- **Craftsman or bungalow style houses** were popular nationally from about 1905 through 1930 inspired by the early designs of prominent California architects Charles Sumner Greene and Henry Mather Greene. The style was quickly popularized as a functional and fashionable house through architectural magazines and builder pattern books.¹⁵ Boise neighborhoods that developed in the 1920s and 1930s including the North and East Ends and the Depot Bench, demonstrate concentrations of this architectural style. Character defining features include low-pitched roofs, wide eaves, and overhangs often with exposed or decorative rafter ends, and full or partial front porches with square columns.

WEST STATE STREET CRAFTSMAN



- **Minimal Traditional** residences were a popular Depression Era architectural style. These homes were notably plain, complying with provisions of the FHA loan program designed to support construction of housing for average working Americans. Small house plans and pattern books provided accessible designs adapting some of the elements of the Tudor Revival and Colonial Revival architectural styles (popular alternatives to the Craftsman style also popular in the 1920s and 1930s). The Minimal Traditional home is typically one story in height, with slim eaves and little or no ornamentation. Often only a stoop rises to the front door, but occasionally a small covered porch is provided at the center or side of the front elevation.¹⁶ These homes are common in Boise's West End, to the southeast of the Study Area.

31ST STREET MINIMAL TRADITIONAL



¹⁵ *A Field Guide to American Houses*, p 568

¹⁶ *Ibid*, 588 -589

- **Ranch style** homes occur in the Study Area consistent with their popularity in Boise in the late 1940s and well into the 1960s. An architectural style that began in California in the late 1930s, it did not achieve widespread popularity until the FHA loan program financing guidelines were modified following World War II.¹⁷ Boise neighborhoods developed in the 1950s and 1960s such as the Highlands and Randolph Robertson embody the popular Ranch neighborhood (FHA guidelines at that time encouraged construction of a subdivision by a single developer), notably affording a wider lot that could accommodate a “rambling” ranch style. Character defining elements include a low pitch roof, with moderate to wide eaves, large picture windows, broad chimneys, and stoop entrances of shallow porches. The attached garage or carport may be found on some variations.

RIVIERA DRIVE RANCH



In addition to classifications of domestic architecture, historic commercial architecture may also be classified, and several types occur within the Study Area as depicted and described below:

- **Roadside architecture** includes structures built to serve the motoring public. Given the history of State Street, it is not surprising that there are still an array of service stations, motels, and drive in eating establishments. While many of these sites may not be eligible for NRHP listing, others are eligible including Dick’s Chevron.

DICK’S CHEVRON



¹⁷ Ibid, 600- 603

- **One part commercial block** is a traditional treatment that dates from the mid-19th century and is characterized by being confined to one story, possessing large display windows and ample area for signs or advertisements on key facades.¹⁸ The examples within the study area represent the mid-20th century evolution of the form and include the commercial structures on the east end of the project area on the south side of State Street between Whitewater Park and 27th Street.

WEST STATE STREET COMMERCIAL



- **Shopping malls** have been part of the urban form since the post-World War II era of automobiles and highways.¹⁹ The mall provides an array of small retail establishments (“anchored” in the large malls by large department stores) linked together by covered or enclosed pathways, supported by ample and convenient parking areas, and often punctuated by a variety of family amusements (theatres, restaurants, bowling alleys etc.) Within the Study Area, a modest mid-20th century example is the Collister Center and the Northgate Center dates from the end of the 20th century.

COLLISTER SHOPPING CENTER



The project area also includes public buildings and notable institutions. Each of these have their own architectural style and are either listed or eligible for listing in the National Register.

¹⁸ *The Buildings of Main Street*, pp 54 – 67

¹⁹ *Ibid*, pp 126 - 127

- ITD: The headquarters for the State of Idaho's Department of Transportation was designed by the prominent Idaho architectural firm of Hummel, Hummel, and Jones in the International Style. Constructed in 1961 (with an addition in 1970), the campus is a landmark on State Street for its expansive grounds, iconic lawn, and unique light blue baked enamel panels.

ITD HEADQUARTERS



- Lowell Elementary School: When the brick school opened its doors in 1913 it served grades one through four; a north unit of the present school was constructed in 1926 (depicted below). Its architectural style is Renaissance Revival with a distinctive porch addition to the building façade in 1948. In 2010, major alterations occurred including incompatible replacement windows; however, the building retains sufficient integrity to remain in the National Register.

LOWELL ELEMENTARY SCHOOL



- Taft Elementary School: This elementary school opened in 1960 to relieve overcrowding at Lowell and Collister schools. Designed by local architect, Nat Adams, in a contemporary style, the brick and concrete one-story structure retains its original features and design. Apart from the early (1964) addition of a northeast wing, this neighborhood school has seen few alterations over the years.

TAFT ELEMENTARY SCHOOL



- Collister Post Office: This neighborhood post office was constructed in 1968 in the Brutalist style. This distinctive concrete building is sited within the parking lot of the Collister Center and is frequently used by residents of northwest Boise. It is recommended that the current Multiple Property Documentation Form (U.S. Post Offices in Idaho 1900 -1941) be updated to 1970 to include this and other mid-century Post Offices.

U.S. POST OFFICE: COLLISTER STATION



NATIONAL REGISTER ELIGIBILITY

The heightened development activity along the corridor, along with numerous infrastructure improvements within the right of way, has resulted in the loss of several older properties of interest. However, this survey identified 22 properties eligible for the NRHP (presented in Table 1), as well as two properties that are already listed, the historic Phillips 66 Gas Station (1964) at 3130 W. State Street and Lowell School (1913) at 1507 N. 28th Street. Together this represents a little less than 10% of the properties surveyed.

TABLE 1 — INDIVIDUALLY NRHP-ELIGIBLE PROPERTIES

Address	Property Name	Year Built	Site Form*
1600 N. 28 th Street	Crane Creek Flume (linear feature)	1912	01-19858
1601 N. 28 th Street	Lowell Municipal Swimming Pool	1953	01-21159
3722 W. Anderson Street	Taft Elementary School	1960	01-11742
6161 N. Bogart Lane	Hall Farm (root cellar)	1910	01-12542-12547
960 N. Clithero Drive	Dwelling	1920	CCDC-024
715 N. Clover Drive	Farmers' Union Canal (linear feature)	1898	01-21808
1030 N. Clover Drive	Yates Home	1910	CCDC-064
2519 N. Lander Street	Hall & Parlor/Shotgun Folk Houses	1910	CCDC-082
4321 W. Plum Street	Silver Farmhouse	1908	CCDC-108
3105 W. State Street	Capital Lumber; True Value Hardware	1948	01-24414
3200 W. State Street	Dick's Chevron	1960	CCDC-160
3310 W. State Street	Maz-Tech Auto Repair	1964	CCDC-161
3311 W. State Street	Idaho Transportation Department HQ	1961	01-24416
3507 W. State Street	Roadside one-part commercial block	1954	CCDC-164.1
4100 W. State Street	Bucks 4 X 4	1969	CCDC-174
4650 W. State Street	Collister Post Office	1968	CCDC-187
4733 W. State Street	H.E. McConnell House	1922	01-008969
4906 W. State Street	Enchanting Objects (antiques)	1918	01-8963-8968
5600 W. State Street	Stewart Gulch Flume (linear feature)	1941	01-018576
9000 W. State Street	Pierce-Parani Farmstead	1935	01-21792
9700 W. State Street	Boise Valley Canal (linear feature)	1865	01-23181
1069 Vine Street	Vine Terrace Apartments	1972	CCDC-200

*Inventory forms are available for public review upon request at the Idaho State Historic Preservation Office by referring to the Site Form Number.

Of the 22 individually eligible sites, four are irrigation canals and eight have associations with the agricultural use along the corridor. The remaining ten are related to mid-20th century architectural style and/or automobile-oriented development.

In addition to these individually significant properties, the survey identified numerous properties (approximately 30%) that while not individually eligible, would contribute to NRHP historic districts. Two of these districts are depicted on Figure 2. A mid-century residential district is located west of the ITD campus and includes both single family dwellings and duplexes in the Ranch or Minimal Traditional style, primarily along Riviera Drive, a curvilinear street typical of plats of that era. The unifying elements of mass and form (most are brick structures setback from the street) as well as materials (many homes are brick or other masonry) distinguish and characterize this area. A mid-century commercial district, east of the ITD campus, also on the south side of West State Street, includes several buildings that may be described as Modern Movement (a category within the NRHP, but not available on the Idaho SHPO database). These buildings are predominately in the One Part Commercial Block style and, despite some neighboring non-contributing intrusions, they exhibit a distinctive and unified quality.

Figure 2 also depicts a concentration of properties to the west of Lowell Elementary School that retain sufficient integrity to contribute to a surrounding district of residential properties to the north, including some small dwellings and outbuildings from the early 20th-century. Another similar area occurs further west on the corridor, along Plum Street on the north side of State Street near the NRHP eligible Silver Farmhouse. It is recommended that further study occur to determine if concentrations of contributing structures exist to the north, northwest and northeast to warrant NRHP historic district designation.

Table 2 presents a list of properties that were identified in the survey as excellent examples of Roadside Architecture. The history of State Street as a principal east west transportation corridor is well known; it is not surprising that examples of roadside architecture would remain. Further study of this topic, including expanding the study area east to include resources closer to downtown, is recommended to consider other contributing sites. Together they may be eligible for the NRHP as a thematic or dis-contiguous district.

TABLE 2 — THEMATIC ROADSIDE ARCHITECTURE NRHP-ELIGIBLE PROPERTIES

Address	Property Name	Original Use	Year Built	Site Form*
4100 W. State Street	Bucks 4 x 4	Roadside commercial	1969	CCDC-174
3790 W. State Street	Viking Drive In	Drive In restaurant	1965	CCDC-167
3515 W. State Street	Dutch Goose		1961	CCDC-165
3507 W. State Street	Do Some Good	Roadside commercial	1954	CCDC-164.1
3310 W. State Street	Maz-Tech Auto Repair	Auto Sales	1964	CCDC-161
3200 W. State Street	Dick's Chevron	Service Station	1960	CCDC-160
3130 W. State Street	44 & 66 Station (NRHP listed)	Service Station	1964	01-24590
2753 W. State Street	Wildflower	Service Station	1954	01-24266
1101 N. 27 th Street	Joe's Machine Shop	Auto Repair	1947	01-24350
1115 N. 28 th Street	State Motel	Motel	1920	01-23968

*Inventory forms are available for public review upon request at the Idaho State Historic Preservation Office by referring to the Site Form Number.

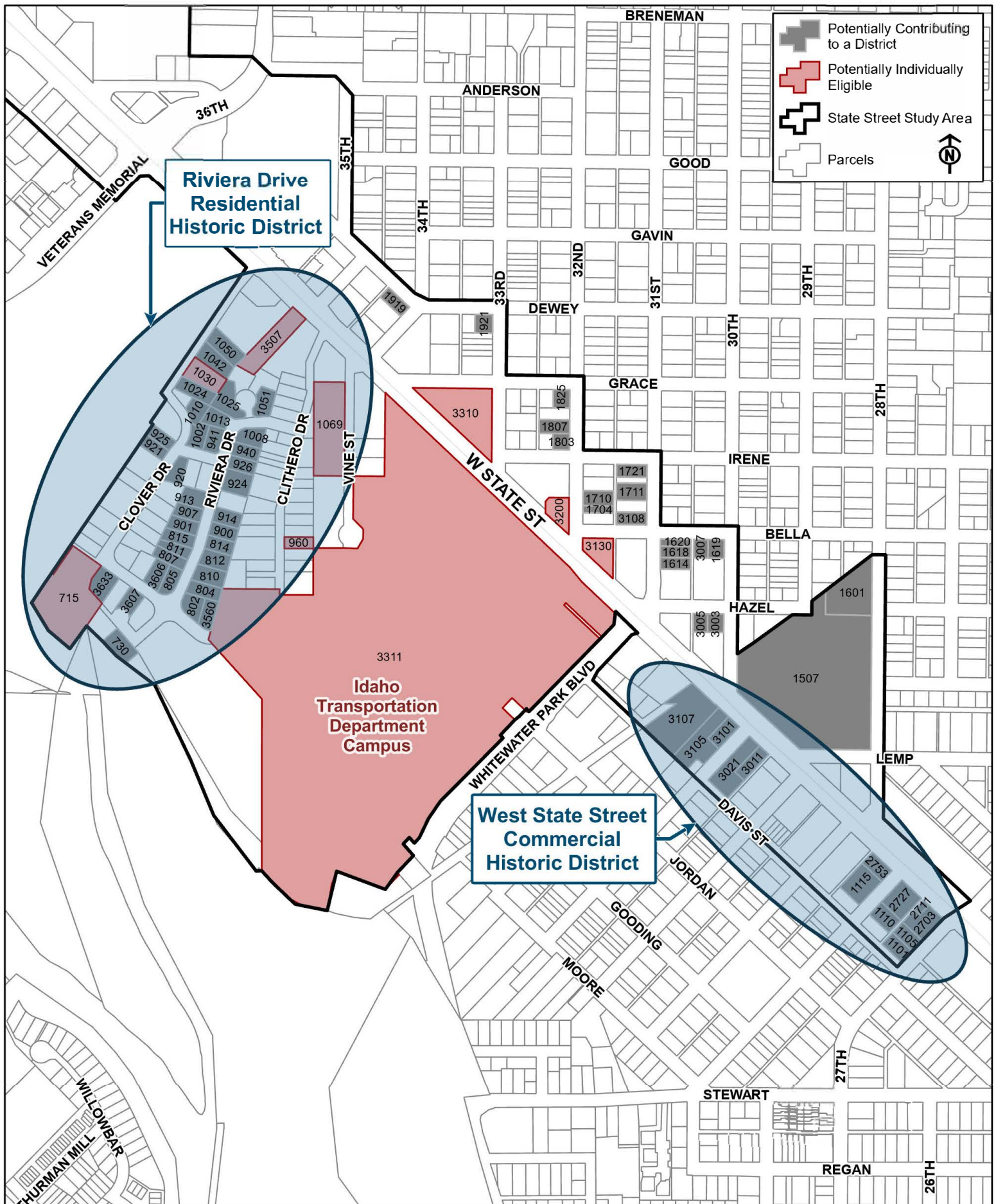


Figure 2: Potential National Register Historic Districts

RECOMMENDATIONS

RELATED TO FUTURE HISTORIC PRESERVATION ACTIVITIES

The purpose of this cultural resource survey was to provide an up-to-date inventory of historic resources to serve as an essential planning tool for the URD. The preservation of historic sites, buildings, and neighborhoods leverages the value of past investments and fuels new economic activity. Furthermore, the preservation of historic resources for active use by a community is a key element of sustainability (a priority policy area for the City of Boise). The investment in materials and energy contained in the built resources along this corridor warrants continued stewardship; “extending the useful service life of the building stock is common sense, good business and sound resource management.”²⁰

As CCDC seeks opportunities to support public improvements within the study area and to encourage private investment, the remaining historic resources, as identified in this survey, provide unique sites to enhance the character and quality of development along the corridor. While individual new construction projects may have the potential to attract new businesses or residential investment, if the corridor is to be viable, it must compete with other local and regional development. Other cities have demonstrated that neighborhoods with a unique visual character, combining both historic and new development and enhancing an authentic sense of place, are the most successful competitors.²¹

This section enumerates a series of recommendations to undertake during the formation of the URD and beyond, that will result in the preservation and adaptive re-use of important community landmarks and sites of historic significance to the benefit of the entire corridor.

For each recommendation, potential collaborators (agencies, organizations etc.) are identified. These entities include the Ada County Highway District (ACHD), Ada County Historic Preservation Council, City of Garden City, ITD, City of Boise (Department of Arts and History, Historic Preservation Commission etc.), Idaho SHPO, and the non-profit organizations, Preservation Idaho and the Idaho Heritage Trust.

FURTHER STUDY

While the URD will address the State Street corridor, it should be noted that the study area (and by extension the survey area) is confined to the jurisdictional boundary that is the Boise city limits. As shown on Figure 1, the City of Garden City has jurisdiction over the south side of the great extent of State Street beyond Veteran’s Parkway. Therefore, to properly plan for the State Street corridor, and to account for all extant historic resources a survey of the Garden City portions of the corridor should be undertaken. Presently the Ada County Historic Preservation Council is working with Garden City, on a CLG project funded by Idaho SHPO, to conduct such a survey. The results should be integrated with this report.

Furthermore, the study area boundary also transects Boise neighborhoods (such as, Sunset, Collister, Pierce Park etc.) that affiliate with some of the key areas identified. Some of the historic resources identified within this study area when grouped with adjacent areas could achieve a density of sites that would benefit from a district designation (refer to Page 21). That level of analysis was not part of this study but could be undertaken separately at a future date. Key partners would include the City of Boise, Idaho SHPO, and Preservation Idaho.

As development occurs within and around the Study Area, there will be opportunities for more intensive historic survey that should yield more information about the sites identified during this reconnaissance level inventory, and may in some cases, yield new information. For example, historic archaeological vestiges may be uncovered in the event of ground disturbing activity (new construction, infrastructure improvements etc.). More intensive survey for potential local historic district designation and more

²⁰ Carl Elefante, AIA, LEED AP, “The Greenest Building is...one that is already built,” *Forum Journal*, Number 4 (Summer 2007) p 32

²¹ *Cultural Resource Survey: Reconnaissance Study of CCDC’s URD Districts* pp 6 - 7

detailed site documentation is recommended for individual NRHP listing (see below). The transportation agencies (ACHD and ITD) should oversee impacts of their projects on cultural resources. The Boise City HPC, with support of the Idaho SHPO could undertake more intensive surveys of properties adjacent to the Study Area.

POTENTIAL LOCAL HISTORIC DISTRICTS

The City of Boise has administered a historic preservation program since 1979 that has contributed to the economic vitality of residential and commercial areas alike, retaining unique architectural characteristics of individual buildings as well as the authentic urban form present in each historic district. The designation of these districts (ten at this writing) has encouraged the conservation and rehabilitation of contributing buildings, the sympathetic addition of new structures, and other enhancements to the appearance and livability of these older neighborhoods and business areas. The City of Boise's historic design guidelines address a variety of issues for the historic building owners including issues related to building conservation and sustainability.

As discussed in the Findings Section, the study area includes potential residential and commercial districts that merit a closer look and more intensive survey to determine whether they are worthy of designation based on their historic or architectural contribution to Boise's heritage. Two districts are wholly within the study area (refer to Figure 2), the Riviera Drive Midcentury Residential District to the west of ITD and a small mid-century Commercial District to the east of ITD, both on the south side of West State Street. Historic surveys in the Sunset, Veterans Park and Collister neighborhoods would potentially yield historic districts around the sites identified in this study (contributing structures along Plum Street and in the vicinity of Lowell Elementary).

RIVIERA DRIVE RANCH DUPLEX



Typically, the City of Boise Historic Preservation Commission has initiated intensive level survey of potential districts. Funding for most of these surveys has been provided in part by the Certified Local Government (CLG). Jointly administered by the NPS in partnership with SHPOs, the CLG program is a cost-effective local, state, and federal partnership that promotes historic preservation at the city and county level. The City of Boise is a long-time program participant and could avail itself of the pool of matching grant funds, administered by the Idaho SHPO and awarded to worthy preservation projects.

NATIONAL REGISTER OF HISTORIC PLACES (NRHP) LISTING

After a reconnaissance level survey has been performed and specific sites are identified, the completion of more intensive evaluations of recommended NRHP eligible sites for listing in the National Register is a customary next step. Listing in the NRHP qualifies the sites for voluntary participation in federal and state incentive programs.

CAPITAL LUMBER



The National Register program provides a framework to nominate properties based on their level of significance, architectural integrity, and proximity to other historically significant resources. Properties can be nominated individually or as contributing elements to a historic district. The survey identified 22 properties retaining sufficient historic integrity and significance to be eligible for individual listing in the NRHP as presented in Table 1.

About 30% of the surveyed properties were determined to be contributing to a potential National Register Historic District. Areas that appear to retain contiguous resources that together might form a National Register Historic District are identified in the Findings Section and are depicted on Figure 2. These properties possess historic integrity and are located adjacent to or near other similar properties that share the same historic context(s). Contributing resources do not have to be individually distinctive but must add to the significance of the grouping within one or more historic contexts. Most of the components that contribute to a district's historic character must possess integrity, even if they are individually undistinguished, as must the district as a whole.

The preparation of NRHP documentation is eligible for funding by the CLG program, should the City of Boise HPC choose to apply for these annual matching grant funds. While local historic districts do not need to be NRHP districts, the preparation of NRHP level documentation would be beneficial to consideration of local district designation (as discussed above).

HISTORIC TAX CREDIT PROJECT OPPORTUNITIES

Older neighborhoods and commercial centers represent considerable taxpayer investment in infrastructure and building construction; conservation of these areas can be one of the best tools in recovering and extending the value of past investments while stimulating new economic activity. The Federal government has demonstrated their support of this premise for over four decades. Since 1976, the Internal Revenue Service along with the National Park Service have been administering a Federal Historic Tax Credit (HTC) program, in partnership with the SHPO in each State. While some States have adopted a complementary State HTC, Idaho has not. Currently, the 20 percent Federal Rehabilitation Tax Credit applies to owners, and some renters, of income-producing NRHP-listed properties. The amount of tax credits is calculated based on qualified rehabilitation expenditures at the end of the project. Eligible properties must be listed in the NRHP and the project must be undertaken in compliance with the Secretary of Interior's Standards for Rehabilitation.

Preservation Idaho has been working with the National Trust for Historic Preservation and the Idaho SHPO to encourage increased use of the Federal HTC, and the initiation of a State HTC program. These efforts would be greatly enhanced by use of the HTC in the proposed URD.

One Federal HTC project within the Study Area has recently been completed; the historic Phillips 66 Gas Station (31st and 32nd, Bella and State Streets) was listed in the NRHP in 2019. The property earned the Federal HTC for the rehabilitation of the structure to serve as an office building, retaining key distinctive architectural features and adaptively re-using the site. This project has the potential for replication at other modest sites along the corridor, identified in Table 1.

PHILLIPS 66 GAS STATION



Of the properties identified for potential NRHP listing within the Study Area, the ITD Campus possesses the highest potential as a Federal HTC project either with the State of Idaho retaining ownership in partnership with a long term lessee/private development partner, or should the State of Idaho choose to sell the property, a private developer could avail themselves of the HTC. Furthermore, the site should also be considered for a combination of other tax credit opportunities including Low Income Housing and New Market Tax Credits. The National Trust Community Investment Corporation (NTCIC), an affiliate of the National Trust for Historic Preservation, is among the country's largest tax credit syndicators and has undertaken numerous projects of this size and scope.

While the ITD campus is still actively used by the State of Idaho, there have been reports of the potential for the agency to relocate. To prepare for the redevelopment of the site, which includes some ancillary structures as well as large open areas (the signature front lawn, landscape buffers, driveways, parking, and storage areas), a pre-development plan is recommended. This would include a thorough evaluation and intensive survey of the site, including landscape and ancillary buildings, to ascertain precise boundaries and locations of all elements, features and materials on the campus, and their level of significance. An evaluation of this kind would provide the foundation for the first level of analysis by the SHPO and National Park Service for both the NRHP process and the Federal HTC. The City of Boise Department of Arts and History has made initial inquiries with a qualified consulting firm to undertake this type of study. Other eligible commercial properties within the URD could be similarly studied to determine their suitability for the Federal HTC, ultimately encouraging owners and potential developers to pursue rehabilitation.

PARK AND OPEN SPACE AMENITIES

The City of Boise is well known for its collection of parks, trails, and recreational amenities. Within and adjacent to the Study Area there are several City of Boise Parks and Recreation Department administered sites including Esther Simplot Park, the Kayak Park, the Lowell Pool, and the Boise Greenbelt. The State

of Idaho manages Veteran's Memorial Park and a private golf course is situated on the southside of State Street at the Pierce Park intersection. Other park amenities in nearby neighborhoods include Sunset Park, Collister Park and Optimist Fields.

LOWELL MUNICIPAL POOL



As the State Street corridor matures and intensifies in development activity, planning for open areas, pathways and cultural amenities is a critical part of ensuring livable spaces, desirable destinations, and pedestrian friendly connections. The City of Boise Parks and Recreation Department, in collaboration with the Department of Arts and History, could investigate the potential for incorporating historic resources identified in this survey, into the City's parks system, as follows:

- Evaluate historic canal features for trail use; consider the historic Crane Creek alignment as a natural bike/pedestrian connector between Lowell Pool and Esther Simplot Park.
- Retain, conserve, and enhance the Lowell Pool and associated grounds.
- Preserve the lawn and ovoid driveway across the front of the ITD campus.
- Collaborate with the owners of the McConnell House and adjacent Collister church to preserve the NRHP eligible structures, as well as retaining the landscaped and open space areas.
- Collaborate with the owners of the historic Hall Farm site to preserve and interpret the root cellar.

HISTORIC HALL FARM ROOT CELLAR



HERITAGE RELATED PUBLIC ART AND INTERPRETATION OF COMMUNITY LANDMARKS

The City of Boise Department of Arts and History conducts a variety of community projects, including grants, exhibitions, tours, collections, and archives. They have supported a diverse set of arts communities and specific programs that promote the richness of Boise's history. Given the unique history

of the State Street corridor and the presence of remaining historic structures and sites, there is potential for projects that exemplify various aspects of Boise's history to support a vibrant cultural environment:

- Prepare interpretive materials along irrigation facilities highlighting agricultural resources
- Support Parks and Recreation Department in preservation efforts of sites identified above
- Incorporate history of Boise's Interurban streetcar in future transportation projects
- Conserve and interpret commercial resources and Roadside Architecture, including historic signs
- Conserve and interpret other mid-century resources (i.e. Collister Post Office)

The personnel within the department possess the expertise necessary to undertake these projects. Furthermore, grant funding may be available through other sources for heritage-based programs including the Idaho Humanities Council and the National Trust for Historic Preservation. In addition, City registered neighborhood associations (several of which exist within the Study Area) collaborate with the City of Boise to fund neighborhood projects that enhance the identity and quality of life in Boise. The Boise Neighborhood Reinvestment Grant program awards funds annually and among the eight topical planning areas considered are Arts and History, and as such, preservation activities could benefit.

VIKING DRIVE IN



OTHER RECOMMENDATIONS

For purposes of the State Street URD, the City should continue to implement public policy that promotes historic preservation using historic districts and other tools such as overlay districts, design review, façade improvement and easement programs. As described above, historic resources contribute to place making and provide an authentic source from which to develop themes and identity to distinguish neighborhoods and corridors. Some other topics and resources to consider:

- *Support Potential Business Improvement Districts.* The West State Street commercial district (east of ITD) has formed an alliance that shares resources for a monthly “flea market” and holiday promotions. Additional support by local agencies would enhance the ability of these small businesses to work together. A possible resource would be the Idaho Main Street Program. Overseen by the Idaho Department of Commerce, Idaho Main Street works closely with the national Main Street America and can provide resources and connections to mentor historic neighborhood business districts.

- *Secure funds for property improvements.* There are limited resources for historic property owners to maintain and improve their historic resources. Façade improvement programs have been instituted within historic business districts in Idaho. In other states, communities have developed revolving loan funds to encourage property owners within historic districts to undertake maintenance projects. For historic sites that are owned by non-profits or government entities, the Idaho Heritage Trust offers technical assistance and annual grants for bricks and mortar preservation projects statewide. The funding is issued once a year and must be matched; typical grants are approximately \$5000.
- *Revisit “State Street Corridor Transit Oriented Development (TOD) Policy Guidelines.”* This document was issued in 2008 in advance of this cultural resources inventory. Given the findings and recommendations herein, the TOD policy guidelines and recommendations for key nodes should be reconsidered for areas such as: the Whitewater Park Boulevard area, the Collister Drive area, Glenwood Street (following the undertaking of a Garden City Cultural Resource inventory) and the Horseshoe Bend Road area.
- *Explore the nexus of historic preservation and affordable housing.* As described in the brief history of the corridor, a number of residential properties on and adjacent to the study area provided housing for workers that availed themselves of the streetcar, and later easy vehicular access to Boise. These historic streetcar subdivisions along with the proposed Riviera Drive Historic District, meet a continued need for modest housing in 21st century Boise. Further study of this topic by the City of Boise’s housing policy and historic preservation planners, would be beneficial for this area as well as other Boise neighborhoods.

SELECTED REFERENCES

The Buildings of Main Street by Richard Longstreth (The Preservation Press/National Trust for Historic Preservation, Washington D.C., 1987)

Cultural Resource Survey: Reconnaissance Study of CCDC's 30th Street District by Preservation Solutions LLC (Prepared for Preservation Idaho and the City of Boise, December 2016)

Cultural Resource Survey: Reconnaissance Study of CCDC's URD Districts, Boise, Idaho by Preservation Solutions LLC (Prepared for the City of Boise, April 2018)

Cultural Resource Survey: West End-West Downtown, Boise, Idaho by Preservation Solutions LLC (Prepared as part of 5th and Idaho Redevelopment, Section 106 Mitigation, May 2020)

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History Along the Greenbelt by Jim Witherell (An Idaho Centennial Project of the Ada County Centennial Committee, 1990)

Images of Rail: Treasure Valley's Electric Railway by Barbara Perry Bauer and Elizabeth Jacox (Arcadia Publishing, Charleston, South Carolina, 2013)

National Register Bulletin 15: How to Apply the National Register Criteria for Evaluation

National Register Bulletin 16A: How to Complete the National Register Registration Form

A Narrative History of Boise's Collister Neighborhood by Stevens Historical Research Associates/Nathan Hallam (for the Collister Neighborhood Association, Boise Idaho September 2020)

A Narrative History of Northwest Boise Neighborhood (Draft) by TAG Historical Research & Consulting (for the Northwest Neighborhood Association, Boise Idaho November 2019)

State Street Corridor Transit Oriented Development Policy Guidelines by City of Boise, Sponsoring Agencies, McFarland Management, LLC (April 2008)

State Street Corridor Transit Oriented Development: Building Connections by MIG Consultants et al (June 2019)

APPENDIX A

LIST OF PROPERTIES SURVEYED

LIST OF PROPERTIES SURVEYED

I = Individually Eligible

C = Potentially Contributing to a District

NE = Not Eligible/Noncontributing to a District

L = Listed

ADDRESS	INVENTORY NUMBER*	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
2703 W STATE ST	01-24411	27th Street Automotive	1960	C
1105 N 27TH ST	01-23952	27th Street Automotive	1966	NE
1110 N 28TH ST	01-23955	28TH N 1108-1112--Duplex and Alley House		C
1711 N 31ST ST	CCDC-002	31ST N 1711 - dwelling		C
1825 N 32ND ST	CCDC-003	32ND N 1825 - dwelling		C
1913 N 33RD ST	CCDC-007	33RD N 1913 - house		NE
1921 N 33RD ST	CCDC-011	33RD N 1921 - house		C
1919 N 34TH ST	CCDC-012	34TH N 1919 - house	1960	C
3130 W STATE ST	01-24590	44 & 66 Station	1964	L
4340 W STATE ST	CCDC-184	44 CLUB	1946	NE
3000 W STATE ST	CCDC-157	Ace Auto Sales	1978	NE
4507 W ALAMOSA ST	CCDC-015	ALAMOSA W 4507 - house		NE
3817 W STATE ST	CCDC-168	Aloha Auto Service	1961	NE
2870 W STATE ST	CCDC-156	Alyonka; State & Lemp	1974	NE
1802 N 33RD ST	CCDC-004	ANALYTICAL LABORATORIES	1965	NE
1804 N 33RD ST	CCDC-005	ANALYTICAL LABORATORIES	1958	NE
1806 N 33RD ST	CCDC-006	ANALYTICAL LABORATORIES	1972	NE
3710 W ANDERSON ST	CCDC-016	ANDERSON W 3710 - house		NE
3007 W BELLA ST	01-24687	Bella W 3007--House	1941	C
3108 W BELLA ST	01-24685	Bella W 3108--House	1917	C
3826 W STATE ST	CCDC-169	Big Smoke	1973	NE
1101 N 28TH ST	01-24350	Birthright of Boise	1979	NE
9700 W STATE ST	01-23181	Boise Valley Canal (linear feature)	1865	I
4100 W STATE ST	CCDC-174	Bucks 4 x 4	1969	I
4295 W STATE ST	CCDC-182	BURGER & BREW # 3	1978	NE

*Inventory forms are available for public review upon request at the Idaho State Historic Preservation Office by referring to the Inventory Number.

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
3105 W STATE ST	01-24414	Capital Lumber; True Value Hardware	1948	I
1000 N CLITHERO DR	CCDC-030	CLITHERO N 1000 - dwelling		NE
1007 N CLITHERO DR	CCDC-031	CLITHERO N 1007 - 4-plex		NE
1012 N CLITHERO DR	CCDC-032	CLITHERO N 1012 - dwelling		NE
1021 N CLITHERO DR	CCDC-033	CLITHERO N 1021 - dwelling		NE
1022 N CLITHERO DR	CCDC-034	CLITHERO N 1022 - duplex		NE
1036 N CLITHERO DR	CCDC-035	CLITHERO N 1036 - dwelling	1961	NE
1041 N CLITHERO DR	CCDC-036	CLITHERO N 1041-1043 - duplex		NE
1045 N CLITHERO DR	CCDC-037	CLITHERO N 1045 - dwelling		NE
1064 N CLITHERO DR	CCDC-039	CLITHERO N 1064 - dwelling		NE
1067 N CLITHERO DR	CCDC-040	CLITHERO N 1067 - dwelling		NE
1075 N CLITHERO DR	CCDC-041	CLITHERO N 1075 - dwelling		NE
1101 N CLITHERO DR	CCDC-042	CLITHERO N 1101 - dwelling		NE
920 N CLITHERO DR	CCDC-018	CLITHERO N 920 - mfd home		NE
925 N CLITHERO DR	CCDC-019	CLITHERO N 925 - dwelling		NE
940 N CLITHERO DR	CCDC-020	CLITHERO N 940 - dwelling		NE
943 N CLITHERO DR	CCDC-021	CLITHERO N 943 - dwelling		NE
950 N CLITHERO DR	CCDC-022	CLITHERO N 950 - dwelling		NE
951 N CLITHERO DR	CCDC-023	CLITHERO N 951 - dwelling		NE
960 N CLITHERO DR	CCDC-024	CLITHERO N 960 - dwelling	1920	I
965 N CLITHERO DR	CCDC-025	CLITHERO N 965 - dwelling		NE
970 N CLITHERO DR	CCDC-026	CLITHERO N 970 - dwelling		NE
979 N CLITHERO DR	CCDC-027	CLITHERO N 979 - dwelling		NE
980 N CLITHERO DR	01-18406	CLITHERO N 980 - dwelling		NE
987 N CLITHERO DR	CCDC-028	CLITHERO N 987 - dwelling		NE
990 N CLITHERO DR	CCDC-029	CLITHERO N 990 - dwelling		NE
1002 N CLOVER DR	CCDC-059	CLOVER N 1000-1002 - dwelling		C
1003 N CLOVER DR	CCDC-060	CLOVER N 1003 - dwelling		NE
1010 N CLOVER DR	CCDC-061	CLOVER N 1010-1012 - duplex		C
1014 N CLOVER DR	CCDC-062	CLOVER N 1014 - dwelling		NE

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
1024 N CLOVER DR	CCDC-063	CLOVER N 1024-1026 - duplex		C
1050 N CLOVER DR	CCDC-066	CLOVER N 1050 - multti-unit	1964	C
801 N CLOVER DR	CCDC-044	CLOVER N 801 - dwelling		NE
806 N CLOVER DR	CCDC-045	CLOVER N 806 - dwelling		NE
809 N CLOVER DR	CCDC-046	CLOVER N 809 - dwelling		NE
811 N CLOVER DR	CCDC-047	CLOVER N 811 - dwelling		NE
812 N CLOVER DR	CCDC-048	CLOVER N 812 - dwelling		NE
816 N CLOVER DR	CCDC-049	CLOVER N 816 - dwelling		NE
820 N CLOVER DR	CCDC-050	CLOVER N 820 - dwelling		NE
821 N CLOVER DR	CCDC-051	CLOVER N 821 - dwelling		NE
902 N CLOVER DR	CCDC-052	CLOVER N 902 - dwelling		NE
905 N CLOVER DR	CCDC-053	CLOVER N 905 - dwelling		NE
908 N CLOVER DR	CCDC-054	CLOVER N 908 - dwelling		NE
917 N CLOVER DR	CCDC-055	CLOVER N 917 - dwelling		NE
920 N CLOVER DR	CCDC-056	CLOVER N 920 - dwelling		C
921 N CLOVER DR	CCDC-057	CLOVER N 921 - dwelling		C
925 N CLOVER DR	CCDC-058	CLOVER N 925 - dwelling		C
4724 W STATE ST	01-23306	Collister Center - PARCEL #2	1960	NE
4709 W STATE ST	01-23307	Collister Community Church	1952	NE
4650 W STATE ST	CCDC-187	Collister Post Office	1968	I
4540 W STATE ST	CCDC-186	Columbia Golf Cars & Utility Vehicles	1990	NE
4334 W STATE ST	CCDC-183	Corona Village	1978	NE
1600 N 28th ST	01-19858	Crane Creek Flume (linear feature)	1912	I
5032 W STATE ST	01-8950-8951	Cutting Edge Kitchens	1952	NE
3200 W DAVIS ST	01-24035	Davis W 3200--House		NE
3535 W DEWEY ST	CCDC-068	DEWEY W 3535 - office bldg	1971	NE
3200 W STATE ST	CCDC-160	Dicks Chevron	1960	I
3515 W STATE ST	CCDC-165	DUTCH GOOSE	1961	NE
7400 W STATE ST	CCDC-194	EM Motors	1949	NE
4906 W STATE ST	01-8963-8968	Enchanting Objects (Antiques)	1918	I

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
3010 W STATE ST	CCDC-158	Family Advocates	1967	NE
1023 N FARGO ST	CCDC-069	FARGO N 1023 - house		NE
2710 N FARGO ST	CCDC-071	FARGO N 2710- HOUSE		C
2720 N FARGO ST	CCDC-072	FARGO N 2720 - BUILDING	1958	NE
2724 N FARGO ST	CCDC-073	FARGO N 2724 - HOUSE	1948	C
2727 N FARGO ST	CCDC-074	FARGO N 2727 - house	1969	C
715 N CLOVER DR	01-21808	Farmers' Union Ditch Company		I
1610 N 31ST ST	CCDC-001	FIRESIDE INN	1973	NE
5546 N GARY LN	CCDC-076	GARY N 5546 - house		NE
3501 W STATE ST	CCDC-164	GOOD SAMARITAN RETIREMENT	1965	NE
3209 W GRACE ST	CCDC-077	GRACE W 3209 - house		NE
6161 N BOGART LN	01-12542-12547	Hall Farm	1910	NE/I
3003 W HAZEL ST	01-24694	Hazel W 3003--House	1930	C
3005 W HAZEL ST	01-24695	Hazel W 3005--House	1930	C
4733 W STATE ST	01-008969	HE McConnell House	1922	I
8358 W STATE ST	01-12569-574	HISTORIC FARM		NE
7940 N HORSESHOE BEND RD	CCDC-078	HORSESHOE BEND N 7940 - house		NE
7990 N HORSESHOE BEND RD	CCDC-079	HORSESHOE BEND N 7990 - house		NE
8475 W LIMELIGHT ST	01-12575-84	Howell Farmstead		NE
5484 N GARY LN	CCDC-075	Idaho Tax and Bookkeeping	1973	NE
3311 W STATE ST	01-24416	Idaho Transportation Department Headquarters		I
4217 W PLUM ST	01-21063	Jason Richardson house		NE
1101 N 27TH ST	01-24345	JOE'S MACHINE SHOP	1947	C
4106 W STATE ST	CCDC-175	Junk Bros; A&B Lock and Key	1960	NE
2515 N LANDER ST	CCDC-080	LANDER N 2515 - house; Custom Cycles	1925	NE
2516 N LANDER ST	01-22144	Lander N 2516 - house		NE
2517 N LANDER ST	CCDC-081	LANDER N 2517 - house		NE

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
2519 N LANDER ST	CCDC-082	LANDER N 2519 & 2521 - hall-and-parlor & shogtun folk houses	1910	I
2520 N LANDER ST	01-18571	LANDER N 2520 - house		C
2525 N LANDER ST	CCDC-083	LANDER N 2525 - house	1946	C
2528 N LANDER ST	CCDC-084	LANDER N 2528 - house	1915	C
2529 N LANDER ST	CCDC-085	LANDER N 2529 - house		NE
5438 W STATE ST	CCDC-190	LARRYS TILE & CARPET; T3 Sport; Gem State Gymnastics; Rag Company	1972	NE
8950 W STATE ST	01-12594-12599	Lewis Farmstead		NE
3003 W STATE ST	01-24412	Like-Nu Car Wash	1941	NE
1601 N 28TH ST	01-21159	Lowell Municipal Swimming Pool	1953	I
1507 N 28TH ST	01-04467	Lowell School		L
4115 W STATE ST	CCDC-176	LYONS MH PARK & Retail Bldg	1961	NE
3310 W STATE ST	CCDC-161	Maz-Tech Auto Repair	1964	I
6630 W STATE ST	CCDC-192	Merritt's Cafe & Auto Sales	1956	NE
3550 W MOORE ST	CCDC-086	MOORE W 3550 - dwelling		NE
3560 W MOORE ST	CCDC-087	MOORE W 3560 - duplex	1968	C
3605 W MOORE ST	CCDC-088	MOORE W 3605 - dwelling		NE
3606 W MOORE ST	CCDC-089	MOORE W 3606 - dwelling		C
3607 W MOORE ST	CCDC-090	MOORE W 3607 - dwelling		C
3610 W MOORE ST	CCDC-091	MOORE W 3610-3612 duplex		NE
3611 W MOORE ST	CCDC-092	MOORE W 3611 - dwelling		NE
3633 W MOORE ST	CCDC-093	MOORE W 3631-3633 - duplex		C
1102 N 28TH ST	01-23954	N. 28th St., 1102--House		NE
1619 N 30TH ST	01-24633	N. 30th St., 1619--House		C
1614 N 31ST ST	01-24642	N. 31st St., 1614--dwelling, alley house		C
1618 N 31ST ST	01-24643	N. 31st St., 1618-- 2 small cottages		C
1620 N 31ST ST	01-24644	N. 31st St., 1620--House		C
1707 N 31ST ST	01-24655	N. 31st St., 1707--House		NE
1717 N 31ST ST	01-24656	N. 31st St., 1717--House		NE

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
1721 N 31ST ST	01-24657	N. 31st St., 1721--House		C
1702 N 32ND ST	01-24669	N. 32nd St., 1702--House		NE
1704 N 32ND ST	01-24670	N. 32nd St., 1704--House		C
1710 N 32ND ST	01-24671	N. 32nd St., 1710--House		C
1720 N 32ND ST	01-24672	N. 32nd St., 1720--House		NE
1803 N 32ND ST	01-24680	N. 32nd St., 1803--House		C
1807 N 32ND ST	01-24681	N. 32nd St., 1807--House		C
1811 N 32ND ST	01-24682	N. 32nd St., 1811--House		NE
9474 W STATE ST	01-12600-12605	Neal Farm		NE
9700 W STATE ST	CCDC-197	Neal-Ebet Farm; Franz Witte Nursery	1985	NE
5714 W STATE ST	01-8925-8927	NOW Design West Interiors	2006	NE
2901 W STATE ST	01-24706	NOW Family Dollar Store	2007	NE
5918 W STATE ST	01-8920-8922	NOW Pioneer Federal Credit Union	2016	NE
4090 W STATE ST	CCDC-173	NW OFFICE PLAZA - MULTIPLE	1979	NE
4780 W STATE ST	CCDC-188	On The Fly - Mobile Gas & Mart	1960	NE
1042 N CLOVER DR	CCDC-065	Park View Inn	1964	C
9000 W STATE ST	01-21792	Pierce-Parani Farmstead		I
3525 W STATE ST	CCDC-166	Pigment Hair Salon	1956	NE
4077 W PLUM ST	CCDC-095	PLUM W 4077 - dwelling		NE
4089 W PLUM ST	CCDC-096	PLUM W 4085-4089 duplex	1977	C
4101 W PLUM ST	CCDC-097	PLUM W 4101-4103 duplex	1974	C
4203 W PLUM ST	CCDC-099	PLUM W 4203		C
4205 W PLUM ST	CCDC-100	PLUM W 4205 - dwelling		NE
4207 W PLUM ST	CCDC-101	PLUM W 4207-4209		NE
4261 W PLUM ST	CCDC-104	PLUM W 4261 - house		C
4303 W PLUM ST	CCDC-106	PLUM W 4303 - house		C
4319 W PLUM ST	CCDC-107	PLUM W 4319 - house		C
4333 W PLUM ST	CCDC-109	PLUM W 4333 - building		NE
4393 W PLUM ST	CCDC-111	PLUM W 4393 - duplex		NE
5310 W STATE ST	CCDC-189	POND PRO	1971	NE

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
2711 W STATE ST	01-24707	Press & Still Co.	1945	C
5914 W STATE ST	CCDC-191	Ray's Auto Body/ Detail Shop	1978	NE
1008 N RIVIERA DR	CCDC-135	RIVIERA N 1008-1010 - duplex		C
1013 N RIVIERA DR	CCDC-136	RIVIERA N 1013-1015 - duplex		C
1020 N RIVIERA DR	CCDC-137	RIVIERA N 1020-1022 - duplex		NE
1025 N RIVIERA DR	CCDC-139	RIVIERA N 1025-1031 - duplex		C
1037 N RIVIERA DR	CCDC-140	RIVIERA N 1035-1037 - duplex		NE
1043 N RIVIERA DR	CCDC-141	RIVIERA N 1043=1045 - duplex		NE
1051 N RIVIERA DR	CCDC-142	RIVIERA N 1051=1057 - duplex		C
730 N RIVIERA DR	CCDC-112	RIVIERA N 730 - dwelling		C
802 N RIVIERA DR	CCDC-115	RIVIERA N 802 - dwelling		C
804 N RIVIERA DR	CCDC-116	RIVIERA N 804 - dwelling		C
805 N RIVIERA DR	CCDC-117	RIVIERA N 805 - dwelling		C
807 N RIVIERA DR	CCDC-118	RIVIERA N 807 - duplex		C
810 N RIVIERA DR	CCDC-119	RIVIERA N 810 - dwelling		C
811 N RIVIERA DR	CCDC-120	RIVIERA N 811 - dwelling		C
812 N RIVIERA DR	CCDC-121	RIVIERA N 812 - dwelling		C
814 N RIVIERA DR	CCDC-122	RIVIERA N 814 - dwelling		C
815 N RIVIERA DR	CCDC-123	RIVIERA N 815 - dwelling		C
900 N RIVIERA DR	CCDC-124	RIVIERA N 900 - dwelling		C
901 N RIVIERA DR	CCDC-125	RIVIERA N 901 - dwelling		C
907 N RIVIERA DR	CCDC-126	RIVIERA N 907 - dwelling		C
914 N RIVIERA DR	CCDC-128	RIVIERA N 912-914 - duplex		C
913 N RIVIERA DR	CCDC-127	RIVIERA N 913 - house		C
916 N RIVIERA DR	CCDC-129	RIVIERA N 916 - dwelling		NE
919 N RIVIERA DR	CCDC-130	RIVIERA N 919 - duplex		NE
924 N RIVIERA DR	CCDC-131	RIVIERA N 924 - dwelling		C
926 N RIVIERA DR	CCDC-132	RIVIERA N 926 - dwelling		C
940 N RIVIERA DR	CCDC-133	RIVIERA N 940 - dwelling		C
941 N RIVIERA DR	CCDC-134	RIVIERA N 941 - dwelling		C

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
1170 N 29TH ST	01-24352	Roger's Northside Garage	1979	NE
4348 W STATE ST	CCDC-185	Satin Dolls	1962	NE
4321 W PLUM ST	CCDC-108	Silver Farmhouse	1908	I
3003 N SILVER ST	CCDC-144	SILVER N 3003 - house		NE
3005 N SILVER ST	CCDC-145	SILVER N 3005-3007 - duplex		NE (reevaluate 2027)
3011 N SILVER ST	CCDC-148	SILVER N 3009-3011 - duplex		NE (reevaluate 2027)
3018 N SILVER ST	CCDC-152	SILVER N 3018 - HOUSE		NE
3020 N SILVER ST	CCDC-154	SILVER N 3020 - house		NE
3021 N SILVER ST	CCDC-155	SILVER N 3021 - HOUSE		NE
4920 W STATE ST	01-8959-8960	Spa Estetica	1911	NE
1115 N 28TH ST	01-23968	State Motel	1920	C
4550 W STATE ST	01-23305	State Street Retail	1951	NE
3011 W STATE ST	01-24267	STATE W 3011 - one-part commercial block	1948	C
3021 W STATE ST	01-24268	STATE W 3021 - one-part commercial block	1948	C
3101 W STATE ST	01-24413	STATE W 3101 - one-part commercial block	1949	C
3107 W STATE ST	01-24415	STATE W 3107 - 3 one-part commercial blocks	1948	C
3131 W STATE ST	CCDC-159	STATE W 3131 - office building	1971	NE
3507 W STATE ST	CCDC-164.1	STATE W 3507 - roadside one-part commercial block	1954	I
4028 W STATE ST	CCDC-172	STATE W 4028 - DUPLEX		NE
4118 W STATE ST	CCDC-177	STATE W 4118 - house		C
4122 W STATE ST	CCDC-178	STATE W 4122 - house		C
4126 W STATE ST	CCDC-179	STATE W 4126 - house		C
4130 W STATE ST	CCDC-180	STATE W 4130 - house		C
4140 W STATE ST	CCDC-181	STATE W 4140 - house		NE
6740 W. STATE ST	CCDC- 193	State W 6740		NE
7456 W STATE ST	01-18094	STATE W 7456 - dwelling	1912	NE
8306 W. STATE ST	CCDC-195	State W. 8306		NE
5600 W STATE ST	01-018576	Stewart Gulch Flume (linear feature)	1941	I
3412 W STATE ST	CCDC-163	Stinker Station - Sinclair	1937	NE

ADDRESS	INVENTORY NUMBER	PROPERTY NAME	CONSTRUCTION DATE	POTENTIAL NRHP ELIGIBILITY
790 N RIVIERA DR	CCDC-114	STONEGATE MH PARK	1972	NE
3400 W STATE ST	CCDC-162	Stor-Mor Shed; Gold & Silver Exchange	1936	NE
3722 W ANDERSON ST	01-11742	Taft Elementary School		I
3301 N COLLISTER DR	01-23302	Terry's State St. Saloon	1910	NE
2727 W STATE ST	01-24265	The Board Room; A Cut Above Barbershop	1936	C
4501 W ALAMOSA ST	CCDC-014	The Dorothy	1977	NE
4026 W STATE ST	CCDC-171	Turner's Cocktails	1972	NE
751 N RIVIERA DR	CCDC-113	UNITED WATER IDAHO INC.		NE
10157 W UTAHNA RD	CCDC-198	UTAHNA W 10157 - dwelling		NE
10271 W UTAHNA RD	CCDC-199	UTAHNA W 10271 - dwelling		NE
8900 W STATE ST	CCDC-196	Vernon Farm	1900	NE
3812 W ALAMEDA ST	CCDC-013	VETERANS PARK APARTMENTS	1970	NE
3790 W STATE ST	CCDC-167	VIKING DRIVE-IN	1965	NE
1092 N VINE ST	CCDC-202	VINE N 1092 - house		NE
1069 N VINE ST	CCDC-200	Vine Terrace Apts	1972	I
1109 N ARTHUR LN	CCDC-017	WEDGEWOOD MANOR APTS	1978	NE
1112 N WHITEWATER PARK BLVD	01-24705	Whitewater Park N 1112--House		NE
3319 W DEWEY ST	CCDC-067	Whitmore Transportation Service	1962	NE
2753 W STATE ST	01-24266	Wildflower	1954	C
5728 W STATE ST	01-8923-8924	Woodlawn Nursery; Far West Landscaping	1977	NE
4575 W WYLIE LN	CCDC-203	WYLIE STREET STATION	1978	NE
1030 N CLOVER DR	CCDC-064	Yates Home	1910	I
3607 W YATES ST	CCDC-204	YATES W 3607 - dwelling		NE

APPENDIX B

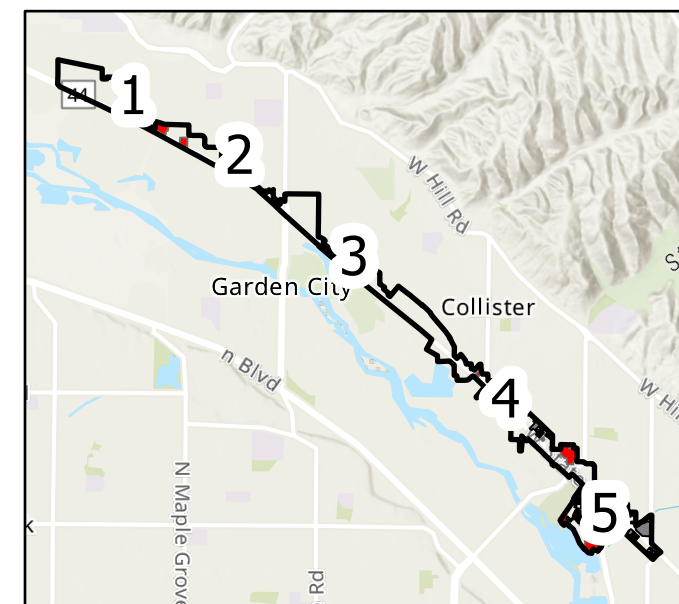
SURVEY MAPS



CCDC State Street URD Survey

Legend

- NRRECINDELIG
- NRRECPOTDIST
- State Street URD Boundary
- Ada County Parcels

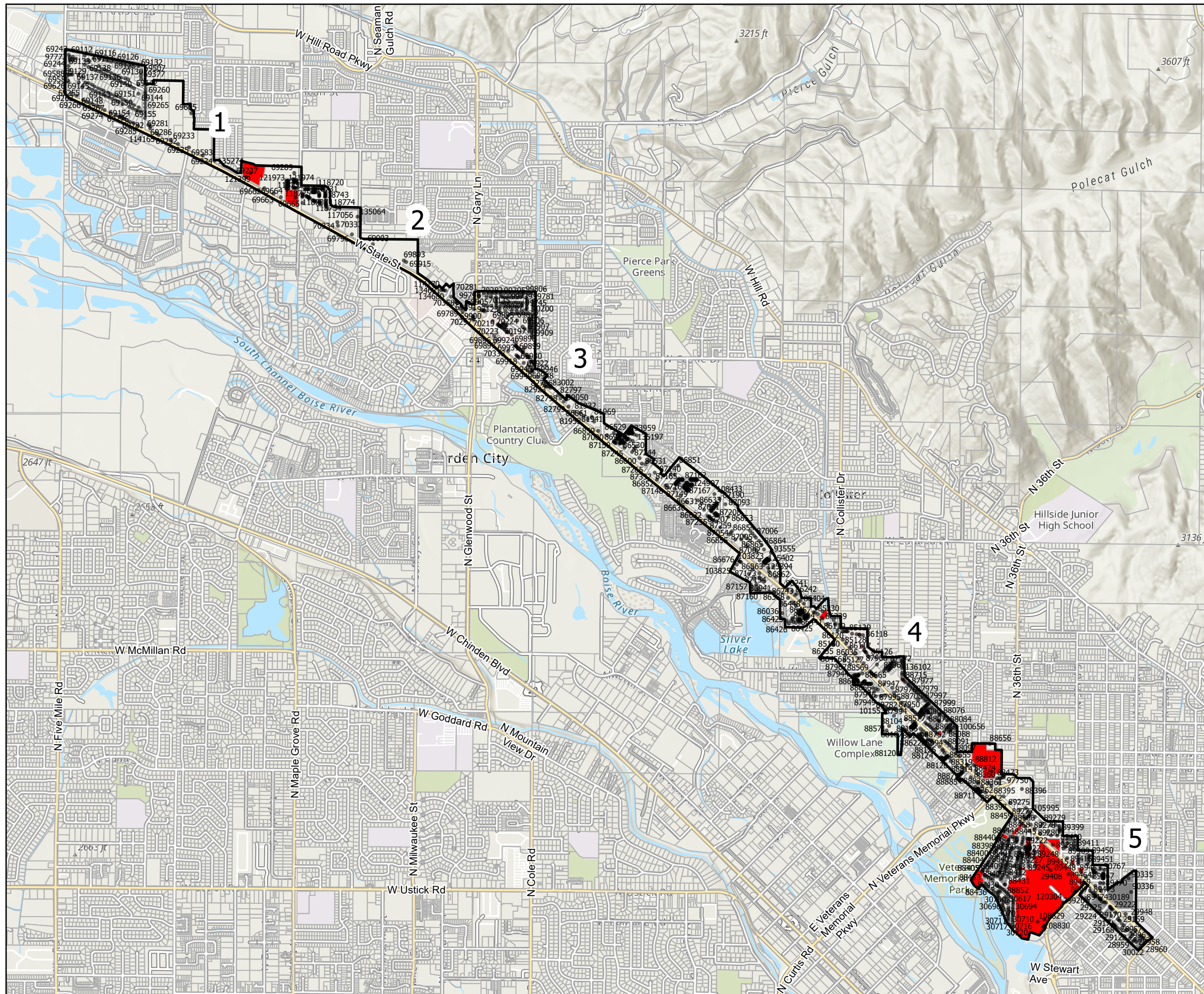


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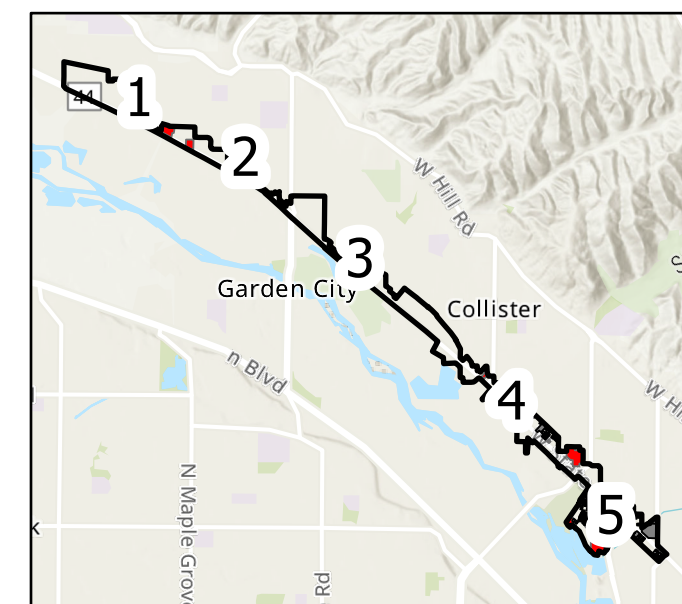
11/25/2020





Legend

-  NRRECINDELIG
 NRRECPOTDIST
 State Street URD Boundary
 Ada County Parcels



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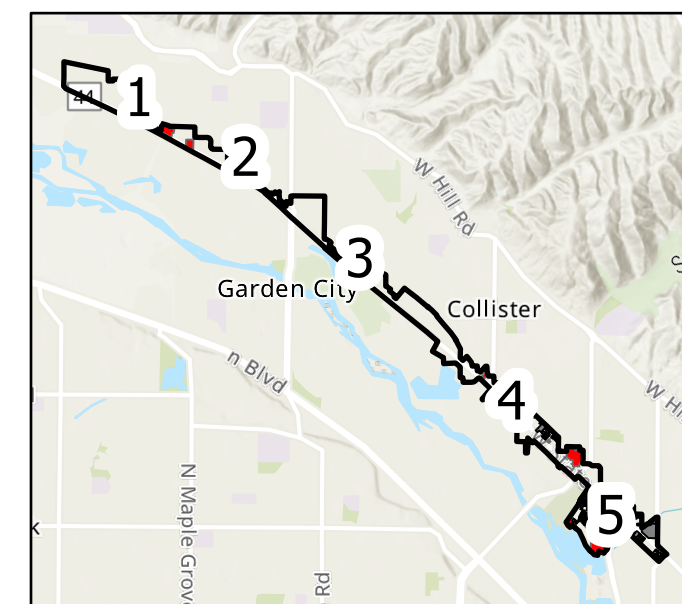
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 State Street URD Boundary
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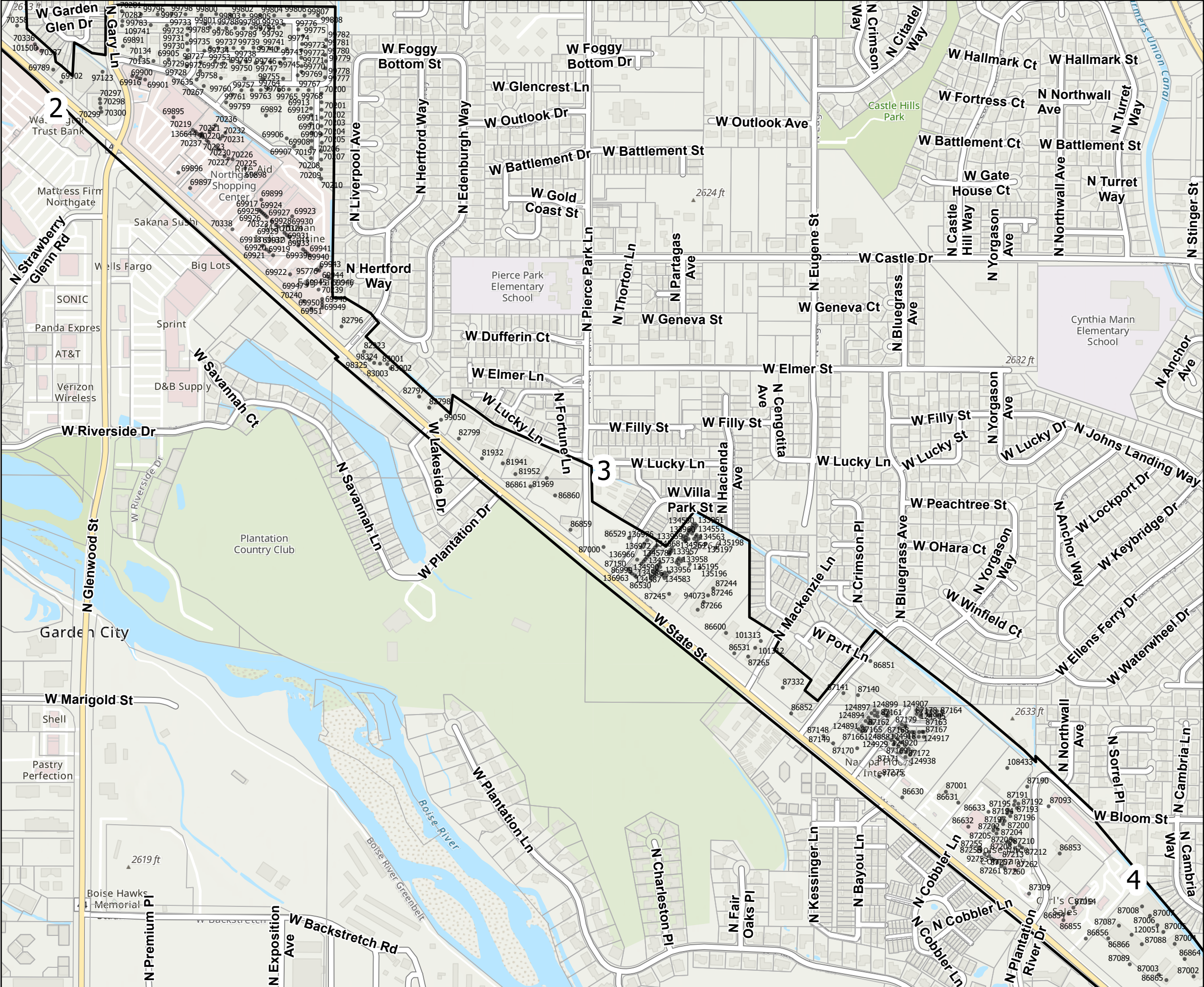


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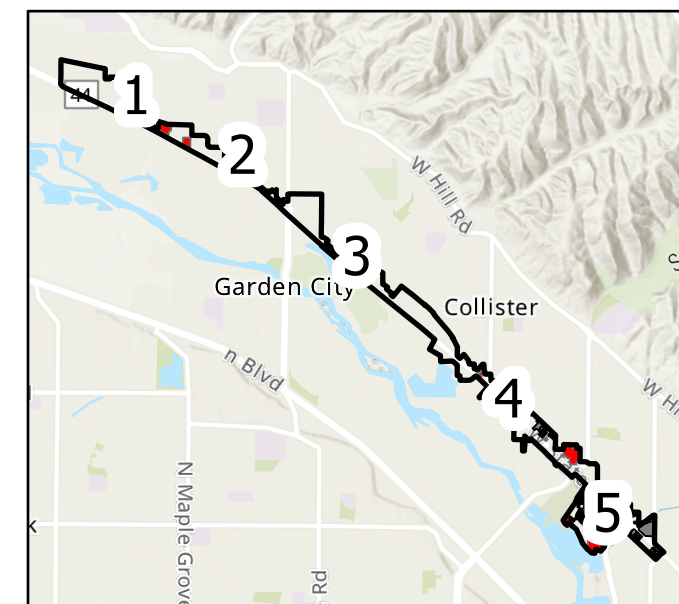
11/25/2020



CCDC State Street URD Survey

Legend

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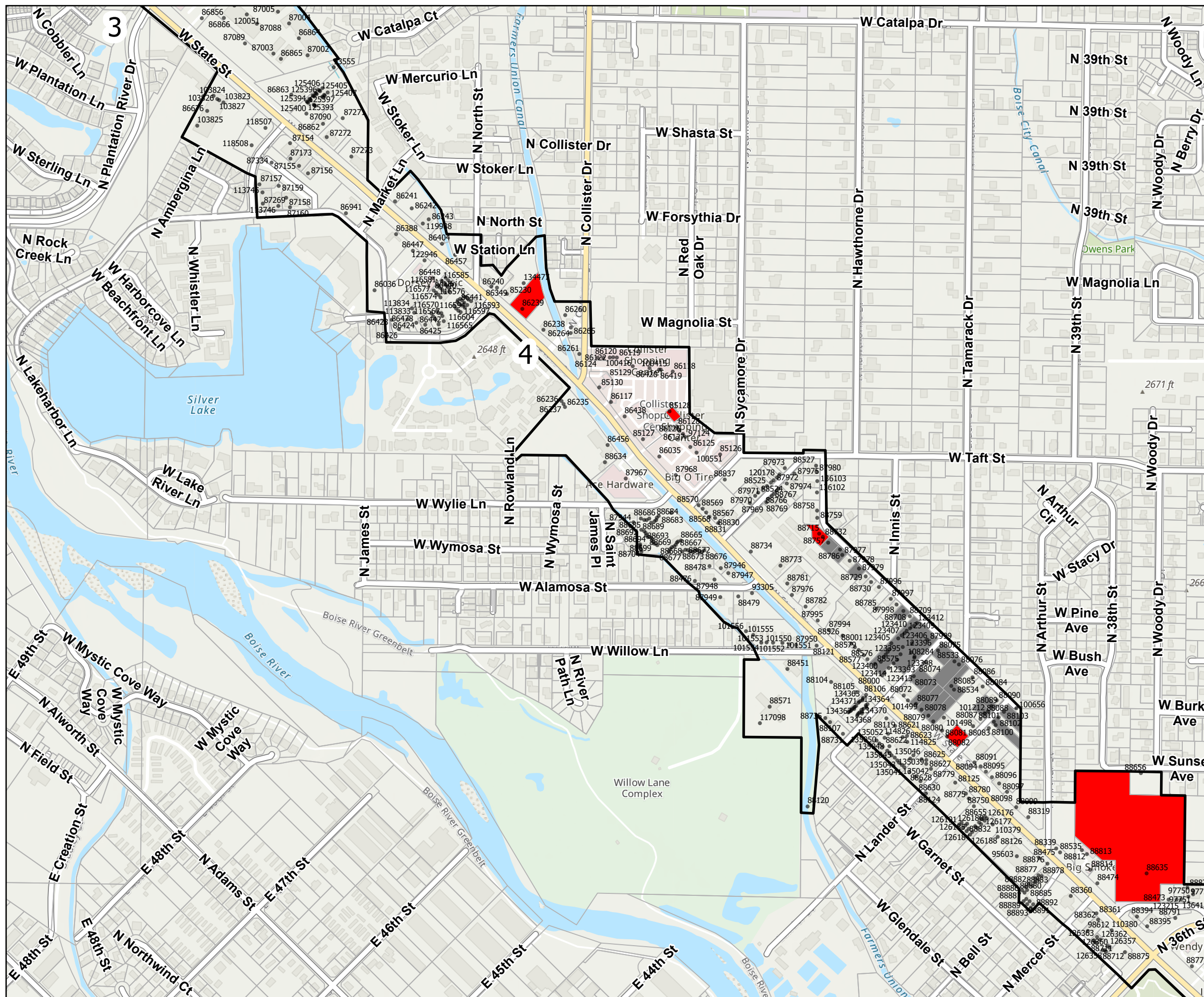


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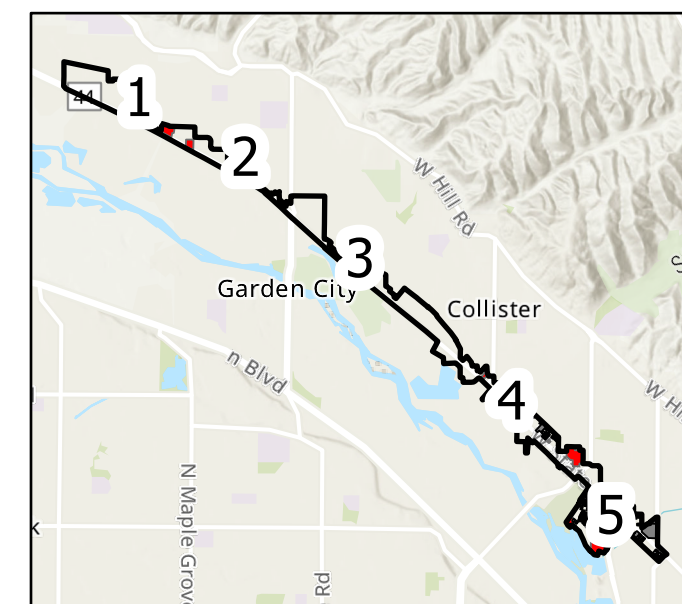
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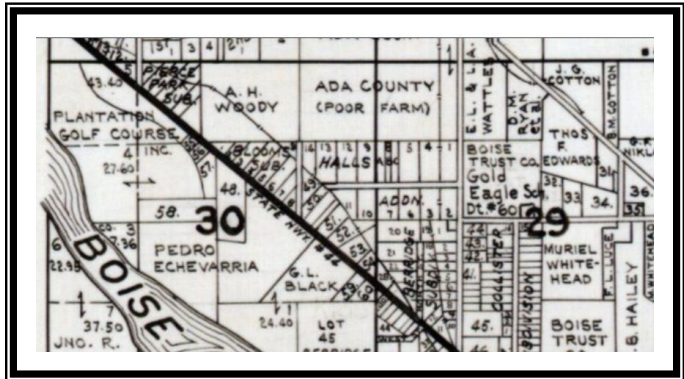
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APPENDIX C

PRELIMINARY FINDINGS REPORT

PRELIMINARY FINDINGS STATE STREET URD SURVEY



Prepared for

**CAPITAL CITY DEVELOPMENT CORP
(CCDC)**

By

PRESERVATION SOLUTIONS LLC

16 October 2020

FINANCIAL INCENTIVES FOR PRESERVATION

Older neighborhoods and commercial centers represent considerable taxpayer investment in infrastructure and building construction. Conservation of the historic core, older neighborhoods, commercial corridors, and sites of historic and aesthetic value can be one of the best tools in recovering and extending the worth of past investments while stimulating new economic activity.

The federal government, as well as entities at both the national, statewide, and local level, recognize the role rehabilitation of historic buildings can play in strengthening local economies. As such, many provide rehabilitation incentives to encourage sustainable communities and preservation of cultural resources.

FEDERAL INCENTIVES

The **20 percent Federal Rehabilitation Tax Credit** applies to owners, and some renters, of income-producing National Register-listed properties. The amount of tax credits is calculated based on qualified rehabilitation expenditures at the end of the project. Eligible properties must be eligible and/or listed in the National Register of Historic Places. More information relating to the federal program requirements can be found at the following National Park Service website: nps.gov/tps/tax-incentives.htm

Charitable Contributions/Easement Donation

IRS code provides for income and estate tax deductions for charitable contributions of partial interest in a historic property. Typically taking the form of an easement, in these cases a *certified historic structure* need not be depreciable to qualify and may include the land area on which it is located. A facade easement on a registered historic building must:

- preserve the entire exterior of the building (i.e. front, sides, rear, and height);
- prohibit any change to the exterior that is inconsistent with the building's historic character;
- include a written agreement between the easement donor and the organization receiving the easement contribution; and
- include donor provision of additional substantiation requirements

If the deduction claimed is over \$10,000, the taxpayer must pay a \$500 filing fee. For additional information, see IRS publication 526. In Idaho, there are 10-12 facade easements, overseen/managed by the City of Boise and/or Idaho SHPO. [\[link under construction\]](#)

FINANCIAL INCENTIVES FOR PRESERVATION

State and Other Financial Assistance Programs

Idaho Heritage Trust

In their mission to preserve the historic fabric of Idaho, the Idaho Heritage Trust provides grants and technical assistance to preservation projects statewide. Since their founding in 1989, this nonprofit organization has successfully assisted over 500 projects, with all of Idaho's 44 counties represented. idahoheritage.org

Idaho Main Street

Overseen by the Idaho Department of Commerce, the Main Street Program can help pool resources and direct them toward downtowns and historic neighborhood business districts.

commerce.idaho.gov/communities/main-street/

Transportation Alternatives Program(TAP) federally funds community-based projects that, among other things, improve the cultural, historic, and environmental aspects of our transportation infrastructure. TA projects must relate to surface transportation and be one of 10 eligible activities, among which are Historic Preservation & Rehab of Historic Transportation Facilities.

itd.idaho.gov/wp-content/uploads/2019/09/The-Idaho-TAP-Manual-of-2020.pdf

National Trust for Historic Preservation

The National Trust for Historic Preservation provides seed money for preservation projects. Successfully stimulating preservation at the local level, these grants are distributed three times each year. savingplaces.org/grants#.X4mRwtBKhPa

Low Income Housing Tax Credits (LIHTC)

Administered by the U.S. Department of Housing and Urban Development (HUD), the LIHTC can be directed toward rehabilitation of existing buildings and is often combined with the Federal Rehabilitation Tax Credit. huduser.gov/portal/datasets/lihtc.html

Community Development Block Grant (CDBG) Program

Also administered by HUD, the CDBG program provides annual grants to communities for a wide range of local development needs. This flexible program allocates resources to address issues unique to each community.

hud.gov/program_offices/comm_planning/communitydevelopment

FINANCIAL INCENTIVES FOR PRESERVATION

Boise Neighborhood Reinvestment Grant (NRG) Program

A partnership between the City of Boise and City registered neighborhood associations, this program funds neighborhood projects that enhance the identity and quality of life in our community. Among the eight topical planning areas considered are Arts and History, and as such, preservation activities could benefit. energize.cityofboise.org/toolkit/nrg/

Certified Local Government (CLG) Program

Jointly administered by the NPS in partnership with SHPOs, the CLG Program is a cost-effective local, state, and federal partnership that promotes historic preservation at the grassroots level. Participation in the CLG program allows access to a pool of matching grant funds set aside for preservation projects. The City of Boise is a CLG and has regular access to these funds. history.idaho.gov/clg/

NATIONAL REGISTER LISTED AND ELIGIBLE

LOWELL ELEMENTARY

1507 N. 28th

Built 1913



44 & 66 FILLING STATION

3130 W. State

Built 1964



ITD HEADQUARTERS

3311 W. STATE

Built 1961



NATIONAL REGISTER LISTED AND ELIGIBLE

TAFT ELEMENTARY

3722 W. Anderson

Built 1960



LOWELL SWIMMING POOL

1601 N.19th

Built 1953



McCONNELL HOUSE

4733 W. STATE

Built 1922

